

VSB

VANCOUVER BOARD OF EDUCATION

DRAFT

2010/2011

PRELIMINARY BUDGET

June 18, 2010

The Budget Challenge

The Vancouver School District is a large, urban and multicultural public school district that includes some of the most affluent and impoverished urban neighbourhoods in the country. This setting provides wonderful opportunities as well as serious challenges. The district is known for the range of amazing programs available for our students. These include International Baccalaureate, Montessori, alternate programs, mini-schools, chef's training, robotics, and focus areas on the Fine Arts, technology, and athletics.

Our schools attend to a wide diversity of learner needs, and as our Core Purpose states: "It is our collective responsibility to ensure the highest quality of learning experience for all students with a focus on student engagement, learning and development in a safe, inclusive environment."

We have incredible staff who are committed to ensuring the very best educational opportunities for all of our students. Whether at the district level or out in schools, our dedicated staff, no matter what their role is, contribute in many ways to the success of our students.

In spite of the budget challenges faced over these last several years, staff and students have shown resiliency and strength to do the best job that they can in support of teaching and learning. However, the impact of the reductions proposed in order to balance the proposed 2010-2011 operating budget will shake the very core of the system. Facing such a difficult predicament, facility closure is much closer to becoming a reality for the Board and our community. Cuts and changes in areas of non-enrolling teachers, specialty teaching programs, support to schools, staff development, school and district administration, special programs, and facility operations will compound and compromise the ability for our system to maintain and continue the same level of service provided in the past. For the first time, we will consider calendar changes in order to reduce job cuts. However, given the size of the shortfall and the fact that over 90% of the operating budget is for salaries and benefits, layoffs will be inevitable.

By its very nature, this is a "Human organization." We are thoughtful, dedicated people who want the very best for the students in our collective care and we rely upon each other to ensure that this is so. These cuts will undoubtedly take a toll on an already overworked system. Out of necessity, the limited remaining support to schools will be placed in clusters around communities of schools. While still maintaining a global, district-wide support for areas such as Aboriginal Education, Alternate and Special Education, most Learning Service areas will be severely curtailed. The resultant outcome will mean reduced service to schools and the reliance of schools to work together as individual and collaborative units.

While our ultimate goal and 'Core Purpose' as stated at the outset will remain, our ability to attend to the myriad challenges and individual needs will take a very different pathway in the coming years.

1.0 Overview

In accordance with the School Act, the Vancouver Board of Education (VBE) is required to submit a preliminary budget for the next fiscal year by June 30th. The preliminary budget is based on the projected student enrolment for the new year, the preliminary Provincial operating grant for the Vancouver School District as announced by the Ministry of Education in March, and projected changes in costs and other revenues.

The preliminary budget cannot result in an operating deficit for the district, without approval of the Province. After adjusting for projected changes in enrolment, a preliminary funding shortfall of \$18.12 million was projected for 2010/2011 in order to provide the same programs and levels of service as currently exists within the district. Based on updated information with respect to savings available from certain employee benefit plans, implementation of HST, District Management reorganization, higher projected investment income, and the estimated impact of the Distributed Learning audit, the projected funding shortfall has been revised to \$17.23 million. This document presents budget proposals that will reduce expenditures and increase revenues in order to achieve a balanced operating budget for 2010/2011 (see Attachment A).

In addition to the projected funding shortfall for the operating budget, a projected funding shortfall of \$0.60 million is projected for CommunityLINK programs for 2010/2011. CommunityLINK programs include Community School Teams, School Meals Program and Youth and Family Workers Rehab. Attachment B provides more information with respect to the CommunityLINK Programs, the estimated funding shortfall for 2010/2011 and the budget proposals to address the projected funding shortfall.

The budget proposals contained in this document have been developed by the District Management Team with input from Trustees and taking into consideration the recommendations of the Special Advisor appointed by the Minister of Education as set out in the Office of the Comptroller General's June 2010 "Report on The Vancouver School Board (School District 39).

The Board reviewed the Revised 2010/2011 Budget Proposals on April 29, 2010. Final approval of the proposals was deferred until the Special Advisor's Report had been received and considered. However, the Board did direct staff to proceed with the proposals that are time sensitive for issues related to Collective Agreements and school operational requirements. Attachment C identifies the budget proposals in which action has been initiated.

Attachment D to this document outlines the impact of the Special Advisor's recommendations in relation to this 2010/2011 Preliminary Budget.

The Board of School Trustees will be formally consulting with stakeholders and the public and receive input from the Minister regarding these proposals prior to their finalization and adoption on June 23, 2010. Attachment E outlines the 2010/2011 Budget Bylaw that would be considered by the Board on June 23, 2010, based on these budget proposals.

2.0 **Guiding Principles**

2.1 **Success for All Students**

In setting direction and taking action, the District will be guided by its strong beliefs and values about public education.

The District places a high priority on success for all students. It will strive to:

- enable the success of *all* students through deep intellectual, academic and social engagement by:
 - personalizing learning through greater choice and flexibility;
 - creating opportunities, which lead to post-secondary education and the world of work;
 - attending to learner voice and engage *all* students in their learning through deep experiences;
 - facilitating an appropriate and technologically rich learning environment so that students can attain 21st century learning skills;
 - enhancing learning through critical thinking, problem-solving and project-based learning;
 - promoting social responsibility and good citizenship; and
 - encouraging high levels of artistic, athletic and scholastic endeavour.
- provide a safe, sustainable, healthy, orderly and caring learning environment for *all* students;
- ensure an inclusive system, which provides equality and equity for *all* learners;
- attend to organizational, instructional and leadership capacities within current contexts and constraints;
- ensure succession, efficacy, collaboration and interdependence; and
- support sustainable energy-saving, green operations.

2.2 **Budget Guidelines**

The preliminary budget is intended to support success for all students. To fulfill this purpose, the district will continue to advocate for adequate funding for public education from the provincial government. At this stage, however, a funding shortfall is projected for 2010/2011. Accordingly, budget proposals are required in order to achieve a balanced budget. The preliminary budget proposals presented in this document have been developed based on the following general budget guidelines:

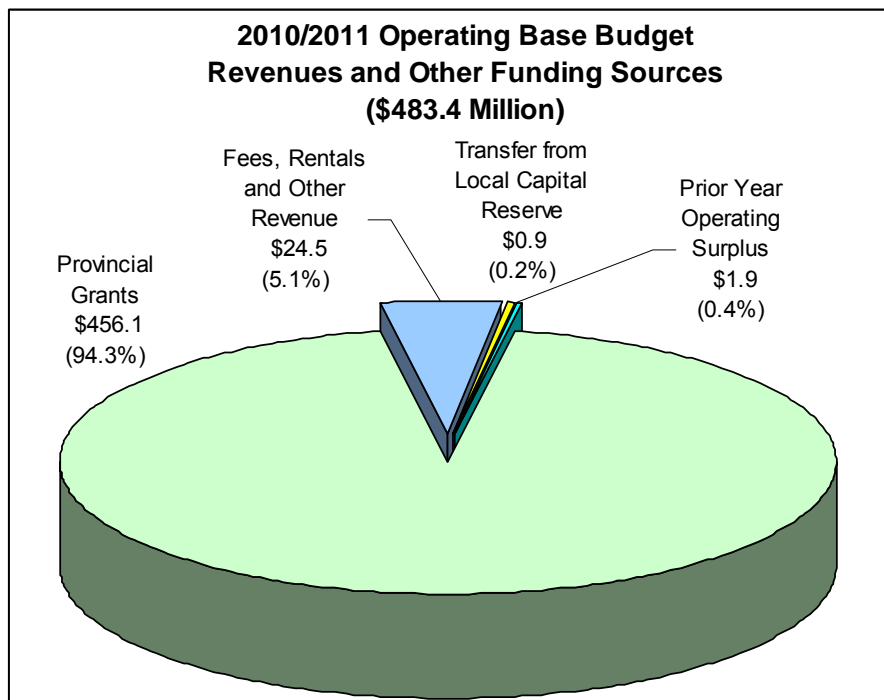
- priority should be given to the core K-12 mandate;
- minimize any negative impact on the classroom in order to continue to support the success of all students;
- services for students with unique needs (i.e. special education, ESL and Aboriginal Education) should be supported in the most effective and cost efficient manner in order to provide equity for all learners;
- opportunities to introduce new, innovative, cost effective service delivery models should be investigated and implemented, where possible;
- the interdependence of the many parts of our school system should be recognized; and
- the Board will continue to comply with existing legislative and collective agreement requirements.

3.0 Budget Background

3.1 2010/2011 Base Operating Budget

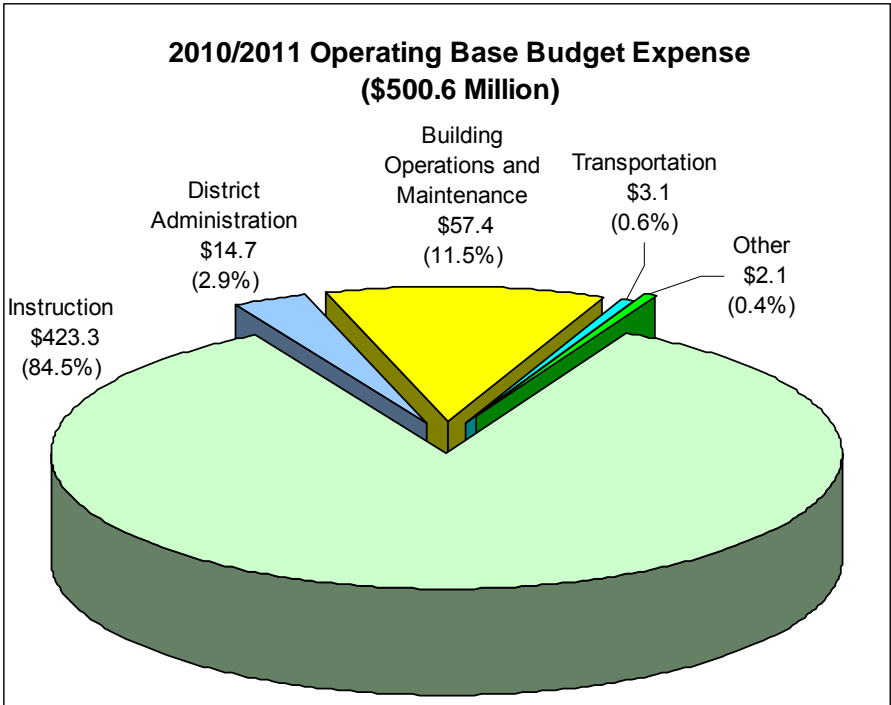
The Base Operating Budget reflects the estimated costs for 2010/2011 to maintain the same level of service as provided in 2009/2010. The 2010/2011 Base Budget was developed beginning in October 2009 based on the 2009/2010 Board approved Preliminary Budget adjusted for known factors which included projected enrolment changes, salary and employee benefit increases, inflation, and other factors. The Base Budget was later adjusted to reflect changes with respect to provincial funding, the impact of HST, investment income, and other factors.

Projected revenues and other funding sources for 2010/2011 total \$483.4 million. The majority (94.3%) of revenues is derived from provincial grants. The level of provincial funding, therefore, has a very significant impact on the educational services and programs that can be provided. VBE generated revenues represent 5.1% of total operating revenues and are primarily derived from international education student fees, rentals, leases and investment income. The revenue sources are detailed in the graph below.

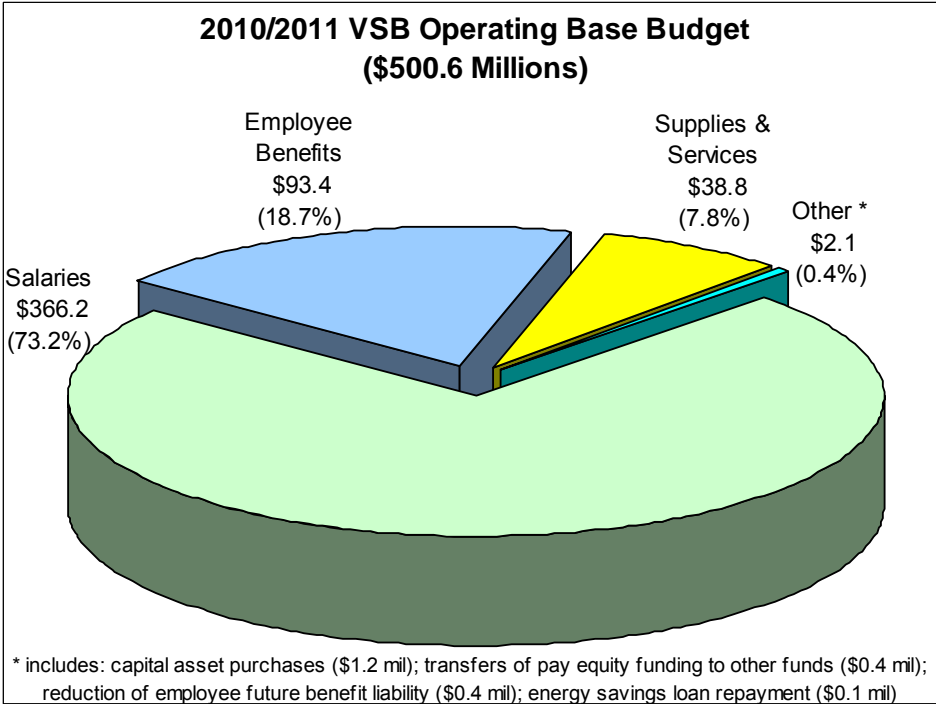


Projected expenditures for the 2010/2011 Base Budget total \$500.6 million (\$17.23 million higher than projected revenues). Approximately 84.5% of the operating budget is expected to be spent on instruction related costs. This includes teachers, educational assistants, school administrators and support staff and school based supplies and services. Facilities operations and maintenance accounts for 11.5% of expenditures, district administration 2.9% and transportation for special needs students 0.6%. Provisions for the reduction in the unfunded liability for employee future benefits (e.g. early retirement incentive plan) and interfund transfers for such things as furniture and equipment capital purchases represent 0.4% of expenditures.

The following graph outlines the operating expenditures by function for 2010/2011.



The following graph outlines the operating expenditures by type for 2010/2011. Approximately 91.8% of the \$500.6 million operating budget is expected to be spent on salaries and employee benefits (\$459.6 million). Supplies and services and other minor expenditures account for approximately 8.2% of the budget.



3.2 2010/2011 Projected Funding Shortfall

Based on projected cost increases and enrolment changes for 2010/2011, the operating budget funding shortfall for the VBE is projected to be \$17.23 million. The following table outlines the major components of the projected funding shortfall. Cost increases not funded by the Province represent the largest contributing factor to the projected funding shortfall. Another significant factor relates to one-time funding from prior year surpluses and transfers from the Local Capital Reserve that were used to help fund the 2009/2010 budget. This funding is not available in 2010/2011.

On March 15, 2010 the Province announced the 2010/2011 preliminary operating grants for school districts. The VBE was expecting a provincial operating grant of \$452.2 million for 2010/2011 based on the 2009/2010 operating grant adjusted for projected enrolment changes (including the initial implementation of All Day Kindergarten) and collective agreement increases. The preliminary operating grant for the VBE announced by the Province on March 15, 2010 was \$447.8 million, \$4.3 million less than anticipated. Accordingly, this resulted in an increase to the revised projected funding shortfall.

The revised projected funding shortfall of \$17.23 million reflects the updated savings from certain employee benefit plans (\$1.14 million), and the HST (\$0.65 million) as reported to the Board of Trustees on April 19, 2010; and the estimated impact of the Distributed Learning audit (\$0.93 million), updated 2009/2010 projections (\$0.98 million), District Management reorganization (\$0.4 million) and higher investment income and grant revenue (\$0.6 million) as reported to the Board of Trustees on June 14, 2010.

Revised 2010/2011 Projected Operating Budget Shortfall (\$ millions)		
	April	June
Costs Not Funded by the Province		
Salary and employee benefits Increase ^{a)}	\$ (4.19)	\$ (4.19)
Teachers' Pension Plan increase ^{b)}	(2.80)	(2.80)
Medical Services Plan rate increase ^{c)}	(0.21)	(0.21)
Carbon offsets ^{d)}	(0.29)	(0.29)
Inflation and other costs ^{e)}	(0.87)	(0.87)
	<u>\$ (8.36)</u>	<u>\$ (8.36)</u>
Other Factors		
2009/2010 On-going surplus/(shortfall) ^{f)}	\$ (7.29)	\$ (7.29)
One-time Appropriations		
2009/2010 Operating appropriated surplus ^{g)}	2.90	1.92
Transfer from Local Capital Reserve ^{h)}	0.92	0.92
HST Impact ⁱ⁾	0.65	0.65
Enrolment changes (decline) / increase ^{j)}	(0.42)	(0.42)
Full-day Kindergarten ^{k)}	0.57	0.57
Reduction in investment and interest income ^{l)}	(0.95)	(0.45)
VLN Audit ^{m)}		(0.93)
District Management Reorganization ⁿ⁾		0.40
	<u>\$ (3.62)</u>	<u>\$ (4.63)</u>
Less than anticipated provincial funding	(4.34)	(4.24)
Total Projected Funding Shortfall	<u><u>\$ (16.32)</u></u>	<u><u>\$ (17.23)</u></u>

- a) Includes cost increases for salary increments (for teachers, administrators and PASA members) and employee benefits, offset by teacher turnover savings. This amount has been reduced by \$0.22 million due to the one year premium holiday for Group Life.
- b) Approximately 8% increase in Teachers' Pension Plan contributions effective July 1, 2010.
- c) MSP rate increase of 6% effective January 1, 2010.
- d) Estimated carbon offsets costs based on \$25 per tonne of green house gas emissions.
- e) Based on 2% inflation for supplies and generally higher rates of increase for utilities.
- f) Based on the \$2.90 million projected surplus for 2009/2010 adjusted for the following one-time items: 08/09 appropriated surplus of \$4.26 million, transfer from LCR of \$2.70 million, and other one-time net savings in teachers on call, utilities and other costs of \$3.23 million in 2009/2010.
- g) 2009/2010 Operating appropriated surplus currently estimated to be \$3.38 million offset by the projected impact of the 2009/2010 VLN Audit of \$1.46 million.
- h) Transfer of surplus from Extended Health (\$0.79 million) and Dental (\$0.13 million) plans as approved by the Board on April 19, 2010.
- i) Estimated net savings primarily due to the rebate of 87% on expenditures currently subject to the PST.
- j) Estimates decline of 420 FTE regular students and 122 FTE ESL students, offset by a projected increase of 58 international students.
- k) Estimates 2,111 FTE All Day Kindergarten students and 709.50 FTE Half Day Kindergarten students. Net savings result as the VBE funded a portion of All-Day Kindergarten in the past.
- l) Estimates loss of investment income due to changes in the provincial cash flow system.
- m) Based on the 2009/2010 VLN Audit, a decline in funding for 293 FTE students is projected.
- n) In May 2010, the Board approved the reorganization of District Management which included the elimination of the following positions: one Associate Superintendent, the Manager DRPC and the District Principal Alternative Programs.

4.0 2010/2011 Budget Proposals

Attachment A provides detail with respect to the preliminary operating budget proposals for 2010/2011. In total, these proposals would result in increased revenues or decreased expenditures of \$15.73 million. In addition, given the projected funding shortfall of \$17.23 million, it is proposed that \$1.5 million be transferred to the Operating Fund from the Local Capital Reserve in order to balance the budget.

The budget proposals have been developed based on the general budget guidelines outlined in section 2.0. The following table provides a summary of the budget proposals by major area.

Budget Proposals Summary						
Area of Review	Base Budget		Proposed Reductions		% Reduction	
	FTE	\$	FTE	\$	FTE	\$
Instructional Staff - Teachers	2,995.17	\$ 268,744,195	(60.44)	\$ (4,351,929)	(2.02%)	(1.62%)
Instructional Staff - Support Staff	1,101.20	\$ 44,263,457	(30.50)	\$ (1,468,619)	(2.77%)	(3.32%)
Instructional Staff - Substitutes		\$ 13,171,212	0.00	\$ (1,400,000)		(10.63%)
Instructional Supplies		\$ 11,502,903	0.00	\$ (748,154)		(6.50%)
School Administration	338.87	\$ 29,101,958	(14.79)	\$ (1,333,307)	(4.36%)	(4.58%)
Continuing and International Education	335.33	\$ 35,985,557	(18.30)	\$ (1,736,336)	(5.46%)	(4.83%)
District Administration	252.45	\$ 25,412,235	(10.30)	\$ (1,600,414)	(4.08%)	(6.30%)
Unallocated Benefits		\$ 15,982,217	-	\$ -		0.00%
Transportation	1.00	\$ 3,131,779	-	\$ (468,134)	0.00%	(14.95%)
Facilities	600.40	\$ 52,397,479	(18.70)	\$ (2,450,297)	(3.11%)	(4.68%)
School Closures			-	\$ -		
Other		919,261.00	0.00	\$ (177,018)		(19.26%)
TOTAL Operating Budget Proposals	5,624.42	\$ 500,612,253	(153.03)	\$ (15,734,206)	(2.72%)	(3.14%)
Transfer from LCR to Operating				\$ (1,492,403)		
TOTAL	5,624.42	\$ 500,612,253	(153.03)	\$ (17,226,609)		

The budget proposals will result in a reduction of 153.03 FTE. The following table provides a summary of the proposed staff reductions by employee group.

2010/2011 Staff Adjustments (FTE)			
	Base Budget	Proposed Budget Adjustments	% Change
CUPE 15	1,231.08	(41.87)	(3.40%)
CUPE 407	101.00	0.00	0.00%
IUOE	721.85	(1.70)	(0.24%)
Night School Administrators	2.14	(1.23)	(57.48%)
PASA / Excluded	117.20	(10.50)	(8.96%)
School Administrators - Admin Time	150.48	(13.29)	(8.83%)
School Administrators - Teaching Time	40.91	8.79	21.48%
Teachers / ALC	3,198.76	(79.23)	(2.48%)
Trades	61.00	(14.00)	(22.95%)
	5,624.42	(153.03)	(2.72%)

At the April 29, 2010 Special Board meeting, the Board deferred the approval of the Preliminary Budget until June 2010. The Board, however, passed the following motion: "That staff be directed to proceed with the 2010/2011 Revised Budget Proposals that are time sensitive for issues relate to Collective Agreements and school operational requirements."

Attachment C highlights the budget proposals in which action has been taken to proceed owing to their time sensitive nature. The total dollar value of these proposals is \$13,014,352.

In addition, given that the staff reduction process is already well underway, and that a final preliminary budget must be approved before June 30, 2010, it is recommended that \$1.5 million be transferred from the Local Capital Reserve to the Operating fund to cover the additional funding shortfall. It is understood that \$1.46 million of the revised funding shortfall is related to the Distributed Learning audit and is one time in nature. Therefore, this would not contribute to an ongoing structural deficit and the one-time Local Capital Reserve funding would be used to essentially fund these one-time expenditures. In addition, it is recognized that such a transfer would bring the balance in the Local Capital Reserve to a low level. Accordingly, as part of the 2011/2012 budget process, a budget proposal will be presented to replenish the Local Capital Reserve to a level between 0.5% and 1% of the VBE Operating Budget (i.e. \$2.5 - \$5.0 million).

5.0 Impact of the Special Advisor's Recommendation on 2010/2011 Budget

On June 10, 2010, the Minister of Education issued a Ministerial Directive Order to the Vancouver Board of School Trustees with respect to the 2010/2011 budget. The Directive required the Board of Education to direct its senior management team to develop a balanced budget that takes full consideration of the recommendations included in the Special Advisor's report and is in the best interests of students and parents. In addition, the Board must, on or before June 18, 2010, submit the draft budget to the Minister for her review prior to the budget being approved. On June 14, 2010, the Board passed a motion directing the District Management Team to develop a balanced budget in accordance with the Ministerial Directive Order.

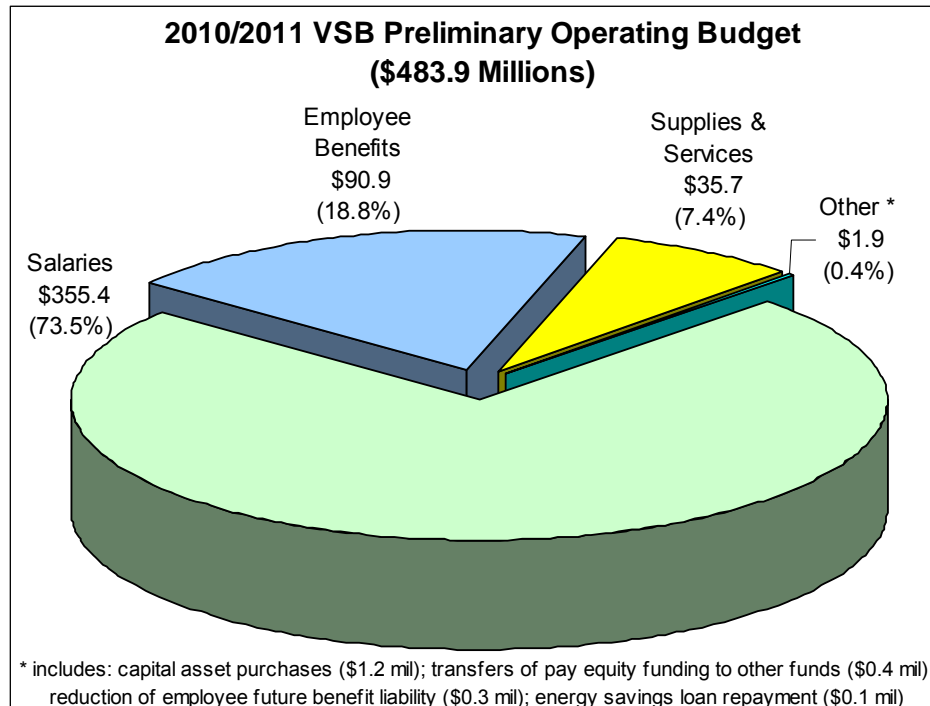
Attachment D includes a summary of the Special Advisor's recommendations, together with the Board's preliminary comments in response to the recommendations, plus for each recommendation, the implications with respect to the 2010/2011 Budget Proposals. As noted in the attachment, many of the recommendations of the Special Advisor are not expected to have any budget impact. A number of initiatives related to the Special Advisor's recommendations were well underway prior to the Special Advisor's report, and accordingly, the financial implications have already been included in the 2010/2011 Revised Budget Proposals.

Work will proceed on a number of other recommendations over the next number of months to determine their feasibility and potential financial implications. It is proposed that any further revenue or expenditure changes identified as a result of this further review will be incorporated in the 2010/2011 Amended (Final) Budget for the VSB to be approved no later than February, 2011.

6.0 2010/2011 Preliminary Operating Budget

The 2010/2011 Preliminary Operating Budget Bylaw included in Attachment E will be considered for approval by the Board of Trustees at the Board meeting scheduled for June 23, 2010.

The budget bylaw amount is \$483.9 million as outlined in the following graph.



Attachment E also provides expenditure information for 2010/2011 in the function, program and object of expenditure format established by the Ministry of Education.

7.0 Local Capital Reserve

The Local Capital Reserve is comprised of proceeds from the sale and lease of Board owned property and previous years' operating surpluses transferred to the Reserve. Funds in the Reserve can be used to assist in funding the operating budget, with approval by the Board of Trustees. The Reserve has also been used to assist in funding major initiatives not funded by the Province (e.g. BCeSIS implementation, Computer Sustainability Plan and Class Size/Class Composition support).

The projected balance available in the Local Capital Reserve at the end of 2009/2010 is \$2.66 million. Net revenues of approximately \$0.9 million are also expected to accrue to the Local Capital Reserve during 2010/2011 bringing the estimated available balance at the end of 2010/2011 to \$3.56 million.

The funds available in the Local Capital Reserve are proposed to be used to offset the costs related to the implementation of the Budget Proposals (\$1 million) and to help offset the budget shortfall related to the one-time impact of the 2009/2010 Distributed Learning audit (\$1.5 million).

Based on the above, the following table outlines the projected financial position of the Local Capital Reserve for 2010/2011.

Projected Local Capital Reserve Fund Balance 2010/2011 (\$ millions)	
Opening Balance as at July 1, 2010	\$ 2.66
Revenue	\$ 1.07
Expenditure	
■ Property Expenses	(0.18)
■ Provisions for Implementantion of Budget Proposals	(1.00)
	<u>(1.18)</u>
■ Proposed Transfer to Operating Fund	(1.50)
	<u>\$ (2.68)</u>
Projected Balance as at June 30, 2011	<u>\$ 1.05</u>

8.0 Three Year Operating Budget Projection

The following table presents a three-year operating budget projection for the VBE. A projected funding shortfall of \$6.85 million is estimated for 2011/2012. The one-time funding sources used to offset the 2010/2011 projected funding shortfall will increase the funding shortfall to \$9.58 million. An additional funding shortfall of \$5.66 million is also projected for 2012/2013. It should be noted that these are preliminary high-level estimates based on assumptions as to the major budget change factors over the next three years. Accordingly, these projections should be considered as range estimates rather than discrete numbers.

The three-year projections are based on the following key assumptions:

- no change in general student enrolment or ESL students for 2011/2012 or 2012/2013;
- there will be continued cost increases of 2.0% per year for employee benefit costs and inflation for goods and services;
- no net cost increase for future labour settlements (assumes no increases or that they are fully funded by the Province);
- no change in per student operating grants from the Province or in the provincial funding formula;
- gradual phase-out of the formula transition adjustment (50% in 2011/2012 and 75% in 2012/13) ; and
- no change in other provincial funding (e.g. AFG, CommunityLINK, Pay Equity).

In order to help mitigate the impact of projected funding shortfalls for 2011/2012 and future years, the following will be recommended during the next year:

- initiation of school closures within the Board approved process;
- closures of additional outbuildings;
- relocation of the Main Street Adult Education Centre from its current leased premises;
- further review of facility rental rates and cost recovery policy and practice;
- further program closures and consolidations; and
- consolidation and streamlining of finance and administration and human resources services throughout the district.

If the Board of Trustees decides to close schools in the future, the following annual operating budget savings could be expected:

- \$200,000 for the closure of a typical elementary annex;
- \$400,000 for the closure of a typical elementary school; and
- \$1,400,000 for the closure of a typical secondary school.

In addition, if a school facility is declared surplus, additional revenue could accrue from the lease of the land and facilities. Provincial approval would be required for a lease greater than 10 years or the sale of property. Owing to the uncertainty of the potential increase in enrolments due to expanded kindergarten and early learning programs, the Province has placed a moratorium on the sale or long-term lease of surplus school facilities.

Operating Budget Three Year Projection (in \$ millions)			
	2010/2011	2011/2012	2012/2013
Costs Not Funded by the Province			
Salary and employee benefits increase ^{a)}	\$ (4.19)	\$ (4.83)	\$ (4.69)
Teachers' Pension Plan increase ^{b)}	(2.80)		
Medical Pension Plan increase ^{c)}	(0.21)	(0.22)	(0.23)
Carbon offsets ^{d)}	(0.29)		
Inflation and other costs ^{e)}	(0.87)	(0.88)	(1.08)
	<u>\$ (8.36)</u>	<u>\$ (5.93)</u>	<u>\$ (6.00)</u>
Other Factors			
2009/2010 On-going surplus/(shortfall)	(7.29)	^{f)} (1.92)	^{g)}
One-time Appropriations			
2009/2010 Operating appropriated surplus ^{h)}	1.92		
Transfer from Local Capital Reserve ⁱ⁾	0.92	(0.92)	
HST Impact ^{j)}	0.65		
Enrolment changes (decline) / increase ^{k)}	(0.42)	0.02	
Full-day Kindergarten ^{l)}	0.57	1.22	
Distributed Learning enrolment adjustment ^{m)}	(0.93)		
Reduction in investment and interest income ⁿ⁾	(0.45)		
District Management Reorganization ⁿ⁾	0.40		
	<u>\$ (4.63)</u>	<u>\$ (1.60)</u>	<u>\$</u>
Less than anticipated provincial funding ^{p)}	(4.24)	0.68	0.34
Total Projected Funding Shortfall	<u>\$ (17.23)</u>	<u>\$ (6.85)</u>	<u>\$ (5.66)</u>
Budget Proposals			
Revenue and Expenditure Adjustments	15.73	(1.23)	^{q)}
Additional transfer from Local Capital Reserve	1.50	(1.50)	
Total Projected Surplus / (Shortfall)	<u>\$</u>	<u>\$ (9.58)</u>	<u>\$ (5.66)</u>

a) Includes cost increases for salary increments (for teachers, administrators and PASA members) and employee benefits, offset by teacher turnover savings. This amount has been reduced by \$0.22 million due to the one year premium holiday for Group Life.

b) Approximately 8% increase in Teachers' Pension Plan contributions effective July 1, 2010.

c) MSP rate increase of 6% per year effective January 1, 2010.

d) Estimated carbon offsets costs based on \$25 per tonne of green house gas emissions.

e) Based on 2% inflation per year for supplies and generally higher rates of increase for utilities.

- f) Based on the \$2.90 million projected surplus for 2009/2010 adjusted for the following one-time items: 08/09 appropriated surplus of \$4.26 million, transfer from LCR of \$2.70 million, and other one-time net savings of \$3.23 million.
- g) Based on the \$1.92 million appropriated surplus for 2009/2010 used to fund the 2010/2011 budget shortfall.
- h) 2009/2010 Operating appropriated surplus currently estimated to be \$3.38 million offset by the projected impact of the 2009/2010 Distributed Learning Audit of \$1.46 million.
- i) Transfer of surplus from Extended Health (\$0.79 million) and Dental (\$0.13 million) plans as approved by the Board on April 19, 2010.
- j) Estimated net savings primarily due to the rebate of 87% on expenditures currently subject to the PST.
- k) Estimates decline of 420 FTE regular students and 122 FTE ESL students, offset by a projected increase of 58 international students for 2010/2011. No enrolment changes are assumed for 2010/2012 and 2012/2013
- l) Estimates 2,111 FTE All Day Kindergarten students and 709.50 FTE Half Day Kindergarten students for 2010/2011. Net savings result as the VBE funded a portion of All-Day Kindergarten in the past. Full implementation would occur in 2011/2012
- m) Based on the 2009/2010 Distributed Learning Audit, a decline in funding for 293 FTE students is projected.
- n) Estimates loss of investment income due to changes in the provincial cash flow system.
- o) In May 2010, the Board approved the reorganization of District Management which included the elimination of the following positions: one Associate Superintendent, the Manager DRPC and the District Principal Alternative Programs.
- p) Includes the Formula Transition (labour settlement) of \$1.36 million to be phased out 50% in 2011/12 and 75% in 2012/13 and Grad Adult per pupil funding increase 271.9375 FTE x (\$4,430 - \$4,051).
- q) Reflects the reinstatement of interior painting and custom millwork suspended for one year in 2010/2011.

Attachment A

Budget Proposals

Budget Proposals

Budget Proposal	Staffing Impact		Budget Impact			
	Base	Reduction	Salaries and Benefits	Supplies	Revenue	Total
1.0 Instructional Staffing - Teachers						
1.01 Learning Services - Gifted Services	10.0	2.0	135,420			135,420
1.02 Learning Services - Band and Strings Program - REMOVED	8.7	-	-			-
1.03 Learning Services - Area Counsellors	30.0	7.0	473,970			473,970
1.04 Learning Services - Special Education and Alternate Programs	147.9	8.9	599,843			599,843
1.05 Learning Services - District Consultants, Teachers and Mentors	30.0	10.4	704,184			704,184
1.06 Junior Kindergarten Program	1.6	1.6	107,659			107,659
1.07 Learning Services - Home Instruction	3.0	0.6	40,626			40,626
1.08 Learning Services - Teacher Psychologists	12.0	1.0	98,410			98,410
1.09 Learning Services - Speech Language Services	16.1	1.0	96,560			96,560
1.10 Additional Entitlements	19.8	7.9	534,286			534,286
1.11 Non-Enrolling Teachers	528.1	20.1	1,360,971			1,360,971
1.12 Consolidation of Positions			200,000			200,000
Subtotal Instructional Staffing - Teachers		60.4	4,351,929			4,351,929
2.0 Instructional Staffing - Support Staff						
2.01 Junior Kindergarten Program	2.5	2.5	111,600			111,600
2.02 Learning Services - Special Education and Alternate Programs	87.6	9.0	401,760			401,760
2.03 Inner City Schools Program	23.0	4.0	178,560			178,560
2.04 Learning Services - Special Education Assistants for Mainstream Classes	661.0	8.0	357,120			357,120
2.05 Learning Services - Office Support Staff	15.9	2.0	103,140			103,140
2.06 Learning Services - Education Coordinator	5.0	1.0	91,879			91,879
2.07 Learning Services - Multicultural Liaison Workers	24.0	4.0	224,560			224,560
Subtotal Instructional Staffing - Support Staff		30.5	1,468,619			1,468,619
3.0 Instructional Staffing - Substitutes						
3.01 Calendar Savings - TOC/EOC Cost			1,000,000			1,000,000
3.02 Elimination of Early Dismissal			200,000			200,000
3.03 Learning Services - Teachers on Call			200,000			200,000
Subtotal Instructional Staffing - Substitutes		-	1,400,000	-	-	1,400,000
4.0 Instructional Supplies						
4.01 Learning Services - Instructional Supplies		-		311,000		311,000
4.02 School Flexible Purchasing Budgets		-		400,000		400,000
4.03 School Growth and District Plan		-		37,154		37,154
Subtotal Instructional Supplies		-	-	748,154		748,154
5.0 School Administration						
5.01 Secondary Vice Principals Admin Time		4.9	328,881			328,881
5.02 Pilot - Two School Business Officers in Secondary Schools		(0.6)	64,151			64,151
5.03 Elementary Administration		5.5	477,805			477,805
5.04 Clerical Support to Schools		5.0	218,500			218,500
5.05 Department Head Reduction by 30%		-	148,800			148,800
5.06 Head Teacher		-		95,170		95,170
Subtotal School Administration		14.8	1,238,137	95,170	-	1,333,307
6.0 Continuing and International Education						
6.01 Associate's Office			4,000	17,042		21,042
6.02 Distributed Learning	2.6	1.0	67,710	3,012		70,722
6.03 Adult Education	150.2	9.5	986,940	100,000		1,086,940
6.04 Summer School	51.5	2.0	173,918	111,383		285,301
6.05 Night School	12.3	5.8	1,279,208	203,279	(1,250,156)	232,331
6.06 DPAC Consulting Services				40,000		40,000
Subtotal Continuing and International Education		18.3	2,511,776	474,716	(1,250,156)	1,736,336

Budget Proposal	Staffing Impact		Budget Impact			
	Base	Reduction	Salaries and Benefits	Supplies	Revenue	Total
7.0 District Administration						
7.01 Co-ordinator of Initiatives and Information	1.0	1.0	91,879			91,879
7.02 Learning Services-District Principal Educational Technology		(1.0)	(142,490)			(142,490)
7.03 Learning Services-District Principal		1.0	142,490			142,490
7.04 Amalgamation of Administrative & Clerical Services in the Superintendent's, Secretary-Treasurer's and Area Office	4.0	2.0	129,484			129,484
7.05 BCeSIS - Support		(3.5)	(260,134)			(260,134)
7.06 Office of the Assistant Secretary Treasurer - Finance			84,000	59,223		143,223
7.07 Accounting	16.0	1.0	62,705	21,973		84,678
7.08 Material Services	11.0	2.0	102,200	60,000		162,200
7.09 Payroll and Benefits	15.5	1.8	102,098			102,098
7.10 Printing Services	7.0	1.0	55,670			55,670
7.11 Purchasing and Food Services	8.8	0.5	27,280	298,115		325,395
7.12 Cafeterias				150,000		150,000
7.13 Human Resources Staff Reduction		3.0	181,921			181,921
7.14 HR Training Support		-	163,289	63,711		227,000
7.15 Learning and Information Technology		1.5	72,000	135,000		207,000
Subtotal District Administration		10.3	812,392	788,022	-	1,600,414
8.0 Transportation						
8.01 Transportation				468,134		468,134
Subtotal Transportation		-	-	468,134	-	468,134
9.0 Facilities						
9.01 Increase Rental Revenues					247,000	247,000
9.02 Reduce Utility Budgets				310,000		310,000
9.03 Portable Classroom Closure		-	27,450	29,250		56,700
9.04 Partial Facility Closure - Outbuildings		1.7	92,985	40,612		133,597
9.05 Facility Leases for District Learning Services Programs		-		20,000		20,000
9.06 Contribution Towards Playground Site Prepreparation		-		36,000		36,000
9.07 Grounds Weed Control Program		-		35,000		35,000
9.08 Gravel Playfield Maintenance		-		25,000		25,000
9.09 Suspend Custom Millwork for One Year	9.0	1.0	82,000			82,000
9.10 Contract Inspectors (Roofing and Minor Alterations)	2.0	2.0	174,000			174,000
9.11 Capital Projects Coordinator		1.0	90,000			90,000
9.12 Elimination of Lifetime Guarantee for Repairs on VBE Fabricated Furniture	27.0	1.0	85,000	10,000		95,000
9.13 Suspend Interior Painting for One Year	17.0	12.0	1,146,000			1,146,000
Subtotal Facilities		18.7	1,697,435	505,862	247,000	2,450,297
10.0 School Closures						
10.01 School Closures			-			-
Subtotal School Closures		-	-	-	-	-
11.0 Other						
11.01 Employee Future Benefits			177,018			177,018
Subtotal Other		-	177,018	-	-	177,018
12.0 Local Capital Reserve						
12.01 Transfer from the Local Capital Reserve to Operating					1,492,403	1,492,403
Subtotal Other		-	-	-	1,492,403	1,492,403
Grand Total		153.0	13,657,305	3,080,057	489,247	17,226,609

1.0 **Instructional Staffing - Teachers**

1.01 **Learning Services - Gifted Services**

Consolidation of five Multi-Age Cluster Classes (MACC) into four is required to run on strict class size in keeping with the designated maximum of 25 students per class. In addition, one full-time teacher would be reduced from Challenge Centre Support.

Staffing Impact		
Base	Reduction	Employee Group
10.0	2.0	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$135,420	-	-	\$135,420

1.02 **Learning Services - Band and Strings Program - REMOVED**

The itinerant band and strings program provides opportunities for elementary students to learn to play a band or string instrument. Currently 19 schools have a strings program and 32 elementary schools have a band program.

This proposal was removed by the Board at the April 29th Special Board meeting.

Staffing Impact		
Base	Reduction	Employee Group
8.7	0	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	-	-	-

1.03 **Learning Services - Area Counsellors**

The number of Area Counsellors would be reduced from 30 FTE to 23 FTE. The service delivery model to elementary schools would be recreated around a family of schools model. Annexes and Main schools would be serviced as one unit. This would create a ratio of 1 to 1,200, consistent with other metro school districts.

Staffing Impact		
Base	Reduction	Employee Group
30.0	7.0	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$473,970	-	-	\$473,970

1.04 Learning Services - Special Education and Alternate Programs

Reduce or consolidate the following program classes within Elementary and Secondary Special Education and Secondary Alternative Programs: Learning Disabilities/Behaviour Support – Mackenzie (1 FTE); Special Remedial – Franklin (1 FTE); Communications - Kingsford Smith (1 FTE); Byng Satellite (1.143 FTE); Special Education Block reductions – Templeton (1.143 FTE); Learning Support Blocks: for David Thompson, Van Tech, Windermere (1.286 FTE); Language Assistance – Tupper (1.143 FTE); and Learning Support – Tupper (1.143 FTE).

Staffing Impact			Budget Impact			
Base	Reduction	Employee Group	Salaries & Benefits	Supplies	Revenue	Total
147.9	8.9	Teachers	\$599,843	-	-	\$599,843

1.05 Learning Services - District Consultants, Teachers and Mentors

Currently a small staff of district consultants and mentors support schools in their professional growth and learning and development in a variety of areas. The proposed cuts would include the elimination of: Math Consultant (1 FTE), 2 Math Mentors (0.8 FTE), Learning and Development Consultant (1 FTE), Behaviour Strategies Consultant (1 FTE), Inclusion Consultant (1 FTE), Social Responsibility Consultant (0.5FTE), Anti-Racism Consultant (1 FTE), Anti-Homophobia Consultant (0.8 FTE), Literacy Consultant (1 FTE), 5 Literacy Mentors (2 FTE), Assessment Teacher (0.5 FTE), Teacher Librarian Consultant (1 FTE). Also, a 0.4 FTE Teacher Librarian Mentor position, a 0.4 Anti-Racism Mentor position and a 0.4 Anti-Homophobia Mentor position will be added.

There would be very limited support for schools remaining in Learning Services. The remaining Learning Services teaching staff would comprise: Literacy Consultant (1 FTE), 2 Literacy Mentors, Secondary (0.8 FTE), Reading Recovery Teacher Leader (1 FTE), ESL Consultant (1 FTE), Aboriginal Consultant (1 FTE), Modern Languages Consultant (0.4 FTE from Operating budget), Case Managers (3 FTE), Behaviour Strategies Consultants (2 FTE), Inclusion Consultants (2 FTE), Gifted Education Consultant (1 FTE), Augmentative Communication Speech & Language Pathologists (2 FTE), Pre-School Resource Teacher (1 FTE) would assume additional responsibilities for early learning, Apprenticeship Resource Teacher (0.7 FTE), ESL Assessment Teacher (0.5 FTE).

The preliminary proposed reduction has been revised from 11.4 FTE to 10.4 FTE by reinstating one Case Manager position. The restoration of this position would prevent the program responsibilities of the remaining two case managers going from 30 programs to 45. This would allow for service levels to continue in the three geographic areas until further developments of the overall organisation and support to schools if revised.

Staffing Impact		
Base	Reduction	Employee Group
30.0	10.4	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$704,184	-	-	\$704,184

1.06 Junior Kindergarten Program

The three Junior Kindergartens in the Inner City would be eliminated. Currently these programs run for 4-year-olds in Queen Alexandra, Strathcona and Seymour with no funding from the government. The new funded programs for early learning, including Full Day Kindergarten for all students and Strong Start for young children and their caregivers, offer some opportunities that were not in place when the Junior Kindergarten programs were first implemented.

Staffing Impact		
Base	Reduction	Employee Group
1.6	1.6	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$107,659	-	-	\$107,659

1.07 Learning Services - Home Instruction

Reduce Home Instruction by 0.6 FTE. The reduction in staff would require a change in the service delivery model.

Staffing Impact		
Base	Reduction	Employee Group
3.0	0.6	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$40,626	-	-	\$40,626

1.08 Learning Services - Teacher Psychologists

Reduce Teacher Psychologists from 12 FTE to 11 FTE. The model of service delivery to schools would have to be re-examined in light of the proposed reductions.

The preliminary proposed reduction has been revised from 2 FTE to 1 FTE. The addition of one FTE Teacher Psychologist would result in a full time load of 10 schools. Our current levels allow for 9 schools and a range of services, including consultation and other proactive measures, to support SBTs in addition to full assessments. The model of service delivery would have to be reviewed with those reductions in service taken into consideration.

Staffing Impact		
Base	Reduction	Employee Group
12.0	1.0	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$98,410	-	-	\$98,410

1.09 Learning Services - Speech Language Services

Reduce Speech and Language Pathologists from 16.1 FTE to 15.1 FTE (1 FTE reduction). The number of schools served by each Speech and Language Pathologist would be increased. This will reduce the overall assessment and therapy time provided to students.

The preliminary proposed reduction has been revised from 2.2 FTE to 1 FTE. The restoration of 1.2 FTE SLP would reduce the overall impact on student services. While there would still be a result of less direct service to students through a 1FTE cut, the restoration will slightly reduce the overall impacts. SLPs carry a varying caseload of students and provide a range of services within that caseload. It is a group within the district that has sustained great pressure due to the rise in students with full diagnosis of autism entering mainstream classes in Kindergarten.

Staffing Impact		
Base	Reduction	Employee Group
16.1	1	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$96,560	-	-	\$96,560

1.10 Additional Entitlements

The preliminary proposal has been revised. The following reductions are now proposed:

- City School - Eliminate one (1) FTE (over formula) provided to King George for the City School Program. Currently 2.0 FTE are assigned to City School. The 1.0 FTE remaining assigned plus the entitlement for 30 students will create a 1:15 student teacher ratio.
- French Immersion - Eliminate additional blocks (over formula) provided to Secondary schools for French Immersion program. Currently 1.57 FTE are provided to Churchill (0.5714FTE), Kitsilano (0.5714FTE), and Vancouver Technical (0.4286 FTE) to allow for flexibility in timetabling for French Immersion programs. The elimination of these blocks will limit flexibility of course offerings and may impact class size issues in the French Immersion program.
- Small School Allowance – Eliminate 1FTE currently provided to University Hill (0.5714 FTE) and King George (0.4286 FTE).

- Remove additional entitlements (staffing over formula) for secondary schools as per the following:

Reduce the District Specified Alternative Programs (DSAP) staffing:

- Britannia: from 0.2857 to 0.1429 FTE (from 2 blocks to 1 block)
- David Thompson: from 0.2857 to 0.1429 FTE (from 2 blocks to 1 block)
- Gladstone: from 0.2144 to 0.0715 FTE (from 1.5 blocks to 0.5 block)
- Hamber: from 0.2857 to 0.1429 FTE (from 2 blocks to 1 block)
- Windermere: from 0.2857 to 0.1429 FTE (from 2 blocks to 1 block)
- Vancouver Technical: from 0.5714 to 0.1429 FTE (from 4 blocks to 1 block)

Reduce Mini school staffing:

- Byng: from 0.2857 to 0.1429 FTE (from 2 blocks to 1 block)
- Churchill: from 1.3339 to 0.2857 FTE (from 9.3 blocks to 2 blocks)
- Gladstone: from 0.2144 to 0.0715 FTE (from 1.5 blocks to 0.5 blocks)
- John Oliver: from 0.4286 to 0.1429 FTE (from 3 blocks to 1 block)
- Point Grey: from 0.4286 to 0.1429 FTE (from 3 blocks to 1 block)
- Prince of Wales: from 0.4286 to 0.1429 FTE (from 3 blocks to 1 block)
- Templeton: from 0.4286 to 0.1429 FTE (from 3 blocks to 1 block)

- Elementary - Eliminate 0.7 FTE (over formula) provided to Britannia and Macdonald when populations were significantly higher than the current student population. Currently one (1) FTE is assigned to Macdonald and was in place when Macdonald was well over 200 students – current population is about 70. A reduction by 0.5 FTE would more than maintain the intent of the original accord. Britannia Elementary has 0.4 additional library time assigned as a result of an out-of-date letter of agreement. It is proposed to reduce Britannia by 0.2 FTE this year and eliminate the remainder allocation the following year.

Staffing Impact		
Base	Reduction	Employee Group
19.2	7.9	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$534,286	-	-	\$534,286

1.11 Non-Enrolling Teachers

Reduce non-enrolling teachers by 21.2 FTE. This will increase the workload of remaining non-enrolling teachers and/or reduce programs and services for students as well as consultation and support for teachers, parents and administrators. Non-enrolling teacher positions include resource teachers (ESL and Special Education), learning assistance/skills development teachers, secondary school counsellors and teacher librarians.

Staffing Impact		
Base	Reduction	Employee Group
528.1	21.2	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$1,360,971	-	-	\$1,360,971

1.12 **Consolidation of Teaching Positions**

By implementing a Local School Calendar with consistent start and end times for school, teaching positions will be able to be consolidated into more full-time positions, thus creating approximately \$200,000 in additional savings.

Staffing Impact		
Base	Reduction	Employee Group
-	-	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$200,000	-	-	\$200,000

2.0 Instructional Staffing - Support Staff

2.01 Junior Kindergarten Program

The three Junior Kindergartens in the Inner City would be eliminated. Currently these programs run for 4-year-olds in Queen Alexandra, Strathcona and Seymour with no funding from the government. The new funded programs for early learning, including Full Day Kindergarten for all students and Strong Start for young children and their caregivers, offer some opportunities that were not in place when the Junior Kindergarten programs were first implemented.

Staffing Impact		
Base	Reduction	Employee Group
2.5	2.5	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$111,600	-	-	\$111,600

2.02 Learning Services - Special Education and Alternate Programs

Consolidate the following program classes within Elementary and Secondary Special Education and Secondary Alternative Programs as well as reduce SSA/SSB supports as additional entitlement: Learning Disabilities/Behaviour Support – Mackenzie (2 SSA); Special Remedial – Franklin (1 SSA and 1 SSB); Byng Satellite (1 SSA and 1 SSB); Language Assistance – Tupper (1 SSA); and MacDonald: Additional Support (1 SSA and 1 SSB).

Staffing Impact		
Base	Reduction	Employee Group
87.6	9.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$401,760	-	-	\$401,760

2.03 Inner City Schools Program

A reduction of 4.0 FTE SSA positions in Inner City Schools is proposed. This Inner City School staffing has been assigned to designated schools to support parent and community engagement, liaise with community organizations, and provide support to teachers and to children in classrooms. As there is differentiated Inner City School staffing, this will impact some Inner City schools that currently have more than 1 FTE Inner City School SSA staffing. This would reduce the capacity of the school to foster family and community involvement in the school and to support the goals of the Inner City Schools Program.

Staffing Impact		
Base	Reduction	Employee Group
23.0	4.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$178,560	-	-	\$178,560

2.04 Learning Services - Special Education Assistants for Mainstream Classes

Entitlements for Special Education Assistants are determined based on a staffing formula related to student special education designation levels. In the past, additional staffing has been approved above the formula. It is proposed to reduce this additional (over formula) entitlement by 8 positions.

Staffing Impact		
Base	Reduction	Employee Group
661.0	8.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$357,120	-	-	\$357,120

2.05 Learning Services – Office Support Staff

A large number of the support staff in Learning Services serve specific roles such as Work Experience Facilitation (2 FTE), Registrars and clerks for the DRPC (3 FTE), and Transportation Coordinator (1 FTE). Thus, the general clerical support is already very limited. The proposal is to cut two clerical support positions from more general roles as there will be fewer people in professional roles needing office support.

Staffing Impact		
Base	Reduction	Employee Group
15.9	2.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$103,140	-	-	\$103,140

2.06 Learning Services - Education Coordinator

Currently one of the five Education Coordinators is assigned to Learning Services. The proposal is to eliminate this position. Some of the functions performed by the position will be reassigned to the remaining Education Coordinators. Some of the committee work currently supported by this role will have to be eliminated.

Staffing Impact		
Base	Reduction	Employee Group
5.0	1.0	PASA

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$91,879	-	-	\$91,879

2.07 Learning Services - Multicultural Liaison Workers

Reduce 4.0 Multicultural Liaison Workers (MCLW). The reduction would include one MCLW in each of the following groups: Chinese, Khmer, Indian and Vietnamese. The reduction in staffing will mean less available services for the students and families in these particular language groups; however, given the declining number of new students entering the district from Cambodia, India and Vietnam, an adequate level of services could still be provided to these groups through the existing MCLW and Settlement Workers in Schools (SWIS) workers or through other means. Although the vast majority of new immigrant students entering the district continue to come from China, the loss of an additional Chinese MCLW would require other MCLW's and SWIS staff to take on greater responsibilities in order to provide an adequate level of service for Mandarin/Cantonese speaking students and families.

Staffing Impact		
Base	Reduction	Employee Group
24.0	4.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$224,560	-	-	\$224,560

3.0 Instructional Staffing - Substitutes

3.01 Calendar Savings – Teacher On Call/Employee On Call Cost

By implementing a Local School Calendar that reduces the number of instructional days from 185 to 175, the Board can save approximately \$1.0 million in TOC/EOC costs.

Staffing Impact			Budget Impact			
Base	Reduction	Employee Group	Salaries & Benefits	Supplies	Revenue	Total
-	-	-	\$1,000,000	-	-	\$1,000,000

3.02 Elimination of Early Dismissal

By implementing a Local School Calendar that eliminates the early dismissal of students one afternoon per week, there will be Teacher on Call and consolidation of positions savings (more full-time positions) of approximately \$200,000.

Staffing Impact			Budget Impact			
Base	Reduction	Employee Group	Salaries & Benefits	Supplies	Revenue	Total
-	-	-	\$200,000	-	-	\$200,000

3.03 Learning Services - Teachers on Call

Currently, staff in Learning Services provide release time for a variety of areas of support. These include support for Literacy (\$118,000), Assessment (\$65,000), Libraries (\$30,000), ESL (\$30,000), Math (\$30,000), Learning and Development (\$96,000), Fine and Performing Arts (\$30,000), Athletics (\$10,000), Career Programs (\$ 44,000) Special Education (\$95,000), French Programs (\$242,000) and Social Responsibility (\$62,000) and other release time for miscellaneous projects. Most of this release time is provided for professional development activities.

The proposal is to cut \$200,000 from this budget. Another \$400,000 of the total, including all the Professional Development funds currently kept at the District level, will be allocated for direct access by schools for release time for assessment for learning and professional development.

The release time will be allocated based on size of school: 5 days for schools under 250, 10 days for schools between 250 and 500, 15 for schools between 500 and 1,000, and 20 for schools over 1000. The remainder will be kept at the district level for such activities as the Assessment Series for school teams, French Program support, and for special education training such as Non-Violent Crisis Intervention Training (CPI).

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$200,000	-	-	\$200,000

4.0 Instructional Supplies

4.01 Learning Services - Instructional Supplies

Cuts in this area include supplies to support a variety of program and curriculum areas and the purchase of professional resources (\$100,000). In addition, funds for printing, research, contracting professional services, and for meetings and travel will be reduced or eliminated. There will be a reduced ability to support schools in areas, including programs such as Destination Imagination, Student Leadership, Science Fairs, Writing projects and partnership programs in Teacher Education.

Staffing Impact			Budget Impact			
Base	Reduction	Employee Group	Salaries & Benefits	Supplies	Revenue	Total
-	-	-	-	\$311,000	-	\$311,000

4.02 School Flexible Purchasing Budgets

Schools receive about \$6.0 million in total for purchases of school supplies and services through Flexible Purchasing Budgets. It is proposed to reduce the Flexible Purchasing Budget allocation to schools by \$400,000 (7%).

Staffing Impact			Budget Impact			
Base	Reduction	Employee Group	Salaries & Benefits	Supplies	Revenue	Total
-	-	-	-	\$400,000	-	\$400,000

4.03 School Growth and District Plan

Reduce release time for collaboration and professional development for school planning and for the development of the District Plan.

Staffing Impact			Budget Impact			
Base	Reduction	Employee Group	Salaries & Benefits	Supplies	Revenue	Total
-	-	-	-	\$37,154	-	\$37,154

5.0 School Administration

5.01 Secondary Vice-Principals Admin Time

Assigned Vice-Principal administration time will be reduced. The reduction of Vice-Principal administration time will add to the workload of the current staff affecting organizational efficiencies, instructional leadership, professional development and possibly student safety. As well, there will be a commensurate increase in teaching time for Vice-Principals of 4.8572 FTE resulting in a decrease in teaching positions to the same amount.

Staffing Impact		
Base	Reduction	Employee Group
	4.9	Sch Admin Admin Time Sch Admin Tchg Time Teachers
	(4.9)	
	4.9	
	4.9	

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$328,881	-	-	\$328,881
\$328,881	-	-	\$328,881

5.02 Pilot – Two Vice-Principals/School Business Officers in Secondary Schools

Reduce two Vice-Principals in two secondary schools and replace each with a school business officer.

This is a proposed pilot project which assigns a school business officer to the secondary school. The remaining Vice-Principals will be able to concentrate on school leadership and not spend as much time on the more business oriented tasks of their current assignments.

The effectiveness of this pilot will be analyzed prior to year end of June 2011.

Staffing Impact		
Base	Reduction	Employee Group
	(2.0)	CUPE 15 Sch Admin Admin Time Sch Admin Tchg Time Teachers
	1.4	
	0.6	
	(0.6)	
	(0.6)	

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
(\$142,780)	-	-	(\$142,780)
\$175,446	-	-	\$175,446
\$70,174	-	-	\$70,174
(\$38,689)	-	-	(\$38,689)
\$64,151	-	-	\$64,151

5.03 Elementary Administration

It is proposed to reduce the budget for school based elementary administration through a combination of: increase of teaching for administrators generally; the twinning of schools with currently low student population, and the designation of schools with low population as annexes for staffing purposes. These initiatives will be accomplished over a period of time through an attrition process.

For the 2010 -2011 budget year:

- General increase to teaching time of 4.3 teaching FTE
- Twinning of Franklin and Lord with one principal and one vice-principal with 1.6 FTE shared administrative time
- Twinning of Britannia Elementary and MacDonald with one principal and one vice-principal with 1.6 FTE shared administrative time
- Mount Pleasant for staffing purposes becomes an annex of Nightingale with 1.8 FTE shared administrative time (this occurs in 2010-11)
- Elimination of vice-principals in schools with student headcount below 400 (McBride)

For the 2011-2012 budget year:

- Fraser Elementary, for staffing purposes becomes an annex of Cavell with 1.8 FTE shared administrative time
- Seymour for staffing purposes becomes an annex of Strathcona with 2.2 FTE shared administrative time
- Queen Victoria for purposes of staffing becomes an annex of Nelson with 1.3 FTE shared administrative
- Garibaldi for purposes of staffing becomes an annex of Begbie with 1.2 FTE shared administrative time
- Tyee for purposes of staffing becomes an annex of Maple Grove with 1.8 FTE shared administrative time
- Grandview for purposes of staffing becomes an annex of Queen Alexandra with 1.8 FTE shared administrative

The reduction of administration time will add to the workload of the current staff at schools affecting organizational efficiencies, instructional leadership, professional development and possibly student safety.

Staffing Impact			Budget Impact			
Base	Reduction	Employee Group	Salaries & Benefits	Supplies	Revenue	Total
	5.0	Sch Admin Admin Time Sch Admin Tchg Time Teachers	\$542,900	-	-	\$542,900
	(5.0)		(\$542,900)	-	-	(\$542,900)
	5.0		\$338,550	-	-	\$338,550
	5.0		\$338,550	-	-	\$338,550

5.04 Clerical Support to Schools

A general reduction to 5.0 FTE of office support category B (OSB) to schools is proposed. This will be accomplished through an adjustment of current formula for extra clerical support. The proposed reduction will place an increased workload on existing office staff.

Staffing Impact		
Base	Reduction	Employee Group
-	5.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$218,500	-	-	\$218,500

5.05 Department Head Reduction by 30%

A 30% reduction in Department Head positions is proposed. A reduction in Department Heads will impinge on curriculum development and school based professional development. This reduction will also include a change in staffing process for department head positions to a more differentiated model. Rather than a set number by school the number of positions per school will be based on student and staff FTE. This reduction will reduce position count by 72 leaving approximately 10 department head positions per secondary school.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$148,800	-	-	\$148,800

5.06 Head Teacher

Reduce the allotment of Elementary school small school allowance by 50% and establish a pilot of two head teacher positions (in schools in the range of 350 to 399 headcount students) that will assume duties that are similar to the department head position in secondary schools.

Staffing Impact		
Base	Reduction	Employee Group
	1.2	Sch Admin
	2.8	Admin Time
	(2.8)	Sch Admin
		Tchg Time
	1.2	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$130,296	-	-	\$130,296
\$304,024	-	-	\$304,024
(\$199,895)	-	-	(\$199,895)
\$234,425	-	-	\$234,425

6.0 Continuing and International Education

6.01 Associate's Office

This reduction (e.g. paper, printing costs, hardware, etc) will limit supplies available to carry out the division's operations.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$4,000	\$17,042	-	\$21,042

6.02 Distributed Learning

It is proposed to reduce the support blocks for distributed learning allocated to secondary schools by 1 FTE. The reduction in supplies means less material support for the program.

Staffing Impact		
Base	Reduction	Employee Group
2.6	1.0	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$67,710	\$3,012	-	\$70,722

6.03 Adult Education

This reduction in teachers (8.0 FTE), support staff (0.5 FTE), program advisor time (0.5 FTE), administration (0.5 FTE) and supplies will mean larger classes, less direct support for students and limited materials available for program support.

Staffing Impact		
Base	Reduction	Employee Group
15.4	0.5	CUPE 15
7.8	0.5	PASA
7.0	0.5	Sch Admin
		Admin Time
120.0	8.0	Teachers
	9.5	

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$25,785	-	-	\$25,785
\$40,592	-	-	\$40,592
\$43,440	-	-	\$43,440
\$695,040	-	-	\$695,040
\$182,083	\$100,000	-	\$282,083
\$986,940	\$100,000	-	\$1,086,940

6.04 Summer School

Summer School will be consolidated from eight (8) elementary schools to six (6) to reduce costs. With fewer sites, there will be savings in teacher, administration, custodial, clerical and supplies' expenses. Students will be encouraged to attend the nearest summer school site to maximize enrolment.

Staffing Impact		
Base	Reduction	Employee Group
51.5	2.0	Teachers

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$173,918	\$111,383	-	\$285,301

6.05 Night School

The night school program is being downsized from eight (8) schools to four (4) schools, with corresponding reductions in program coordinators (\$264,783), clerical staff (\$131,063), administration (\$116,839), night school instructor costs (\$717,187), advertising and supplies (\$203,279). Fewer night school course offerings means fewer opportunities to generate revenue, so course fees will be increased wherever possible. These budget reductions will enable the program to fully recover direct program costs.

Staffing Impact		
Base	Reduction	Employee Group
8.3	1.6	CUPE 15 Night Sch Admin PASA
2.1	1.2	
4.0	3.0	
	5.8	

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$89,558	-	-	\$89,558
\$116,839	-	-	\$116,839
\$264,783	-	-	\$264,783
\$808,029	\$203,279	(\$1,250,156)	(\$238,849)
\$1,279,208	\$203,279	(\$1,250,156)	\$232,331

6.06 DPAC Consulting Services

It is proposed to eliminate the consulting services budget for DPAC. The \$40,000 budget for school financial support would be maintained.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$40,000	-	\$40,000

7.0 District Administration

7.01 Co-ordinator of Initiatives and Information

The elimination of the position of Co-ordinator of Initiatives and Information will mean that the annual preparation of the Superintendent Report on Student Achievement and other coordinating duties will need to be reallocated to existing personnel.

Staffing Impact		
Base	Reduction	Employee Group
1.0	1.0	PASA

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$91,879	-	-	\$91,879

7.02 Learning Services - District Principal Educational Technology

The proposed addition of a District Principal for Educational Technology will provide support and leadership for the use of information and communication technology throughout the curriculum. The position is intended to directly support teaching staff in understanding, accessing and applying a wide range of technologies and strategies that help engage students in their learning as well as help guide the strategic directions of technology within the District as a whole.

Staffing Impact		
Base	Reduction	Employee Group
-	(1.0)	PASA

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
(\$142,490)	-	-	(\$142,490)

7.03 Learning Services - District Principal

Currently there is a position in Learning Services responsible for leadership development, learning and development. It is proposed that this position be eliminated. The loss of this position will mean that there will be no means for carrying on the leadership development program that is currently offered to all employee groups; there would be no induction programs for Principals and Vice-Principals; and, there would be no ongoing professional development programs for Principals and Vice-Principals. In addition, the work on learning and development, including the Teacher Inquiry Groups that have been supported would be eliminated.

Staffing Impact		
Base	Reduction	Employee Group
-	1.0	Sch Admin Admin Time

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$142,490	-	-	\$142,490

7.04 Amalgamation of Administrative and Clerical Services in the Superintendent's, Secretary-Treasurer's and Area Office

The elimination of one Administrative Assistant position in the Secretary-Treasurer's Office will mean a combination of greatly reduced services in a variety of areas required to administer insurance requirements and support for schools, Freedom of Information requests, administering the board policies and contracts for the district.

The elimination of the clerical support in the Area Office will impact timely access to the Associate Superintendents for parents, school staffs and administrators, and the reduction of clerical functions which support the operation of the Area Office, such as maintenance of paper and electronic files, organization of meetings and appointments, word processing and reception.

There will be an amalgamation of staff and support services provided through the Superintendent's Office, Secretary Treasurer's Office and the Area office.

Staffing Impact		
Base	Reduction	Employee Group
1.0	1.0	CUPE 15 PASA
3.0	1.0	
	2.0	

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$61,196	-	-	\$61,196
\$68,288	-	-	\$68,288
\$129,484	-	-	\$129,484

7.05 BCeSIS – Support

It is proposed to add 1 BCeSIS teaching consultant, 1.5 ITB technicians and 1 TRC training support position. The BCeSIS implementation funding from the Local Capital Reserve finishes in June 2010; therefore, the current training and support team will be eliminated. However, the proposed positions are required to support the increasing use of BCeSIS and information technology in general. These additions will provide a minimum necessary level of training and support to teachers and office support staff.

Staffing Impact		
Base	Reduction	Employee Group
-	(2.5)	CUPE 15 Teachers
-	(1.0)	
	(3.5)	

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
(\$162,670)	-	-	(\$162,670)
(\$97,464)	-	-	(\$97,464)
(\$260,134)	-	-	(\$260,134)

7.06 Office of the Assistant Secretary Treasurer – Finance

It is proposed that the budget for contracted services be eliminated (\$27,223) and that the budget for professional services be reduced by \$32,000. In addition, a district-wide budget for unanticipated increases in mileage reimbursement costs will be reduced by \$84,000. The reduction in the contracted and professional services budget will restrict the funds available to perform audits and obtain specialized financial or tax advice. The reduction in mileage budget will increase the risk of a budget variance if gas prices or other vehicle related costs increase more than expected during the year.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$84,000	\$59,223	-	\$143,223

7.07 Accounting

It is proposed that Accounting Support be reduced by one FTE. This will be accomplished by changing or automating business processes relating to tax receipting of donations, mileage claims processing, emergency payments, capital assets accounting and reporting.

In addition, the audit fees budget would be reduced by \$21,973 because there will be no fees for auditing the year-end financial statements for the Vancouver Training Institute as this entity no longer exists.

Staffing Impact		
Base	Reduction	Employee Group
16.0	1.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$62,705	\$21,973	-	\$84,678

7.08 Material Services

It is proposed to reduce 1.0 FTE support position in the Stores Office and 1.0 FTE in the Stores Room. The reduction of the support person in the Stores Office may result in the delay of processing updates to the inventory system, resulting in less reliable information for planning maintenance work. The filling of requisitions of maintenance materials from the Stores Room would be reallocated among remaining staff.

Currently Material Services staff are responsible for moving teachers' own materials and boxes if they move or are transferred to a different classroom. It is proposed that teachers would be responsible to move/transfer their own materials and boxes. This would result in savings of \$60,000 per year in summer casual help.

Staffing Impact		
Base	Reduction	Employee Group
11.0	2.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$102,200	\$60,000	-	\$162,200

7.09 Payroll and Benefits

It is proposed to reduce 0.8 FTE as a result of implementing a timesheet only system for processing Adult Education and Night School instructor payroll and consolidating them with the hourly payroll system. In addition, the payroll/benefits receptionist position would be eliminated and the filing and mail distribution work of the receptionist reassigned within the Payroll Department.

Staffing Impact		
Base	Reduction	Employee Group
15.5	1.8	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$102,098	-	-	\$102,098

7.10 Printing Services

The Printing and Distribution Department provides printing and mail services to schools and district departments. It is proposed to eliminate one printing press operator position. Efficiencies have been gained through the use of automated equipment and some duties will be reallocated to other Printing staff. Some reduction in printing services to schools and departments will occur.

Staffing Impact		
Base	Reduction	Employee Group
7.0	1.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$55,670	-	-	\$55,670

7.11 Purchasing and Food Services

The Purchasing Department currently has a budget of \$169,000 for contracted services. This budget is used for specialty repairs such as appliances, fax machines, musical instruments, and physical education equipment repairs. It is proposed that this budget be reduced by \$65,000 (38%). In addition, the telecommunications budget will be reduced by \$65,000 (7%) and the furniture and equipment replacement budget for schools by \$170,000 (26%). A reduction of 0.5 FTE for 2010/2011 (1 FTE on a full year basis) will be achieved through the implementation of the e-Procurement system.

This reduction will limit the funds available for equipment repairs and replacements throughout the district.

Staffing Impact		
Base	Reduction	Employee Group
8.8	0.5	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$27,280	\$298,115	-	\$325,395

7.12 Cafeterias

The VBE operates cafeterias in 10 secondary schools plus the Education Centre. Culinary Arts programs operate in eight of the school cafeterias. Total expenditures for these cafeterias currently exceed revenues. As a first step, it is proposed to reduce this subsidy by \$150,000 by either increasing prices or achieving reductions in expenditures. Additional changes will be considered in the future.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$150,000	-	\$150,000

7.13 Human Resources

Reduce two PASA positions within Human Resources. Given the expected reduction in hiring and training over the near future, the Criminal Record Review position duties will be spread among the individual departments of Human Resources. As well the current position that maintains and updates the Human Resources Information System and work flow will also have their duties assigned within the individual departments. In addition, it is proposed to eliminate the Human Resources receptionist position.

Staffing Impact		
Base	Reduction	Employee Group
-	1.0	CUPE 15 PASA
-	2.0	
	3.0	

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$51,553			\$51,553
\$130,368	-	-	\$130,368
\$181,921	-	-	\$181,921

7.14 Human Resources Training Support

Reduce monies set aside for training/support of new employees, and ongoing training/support of current employees. With impending layoffs and a likely reduction in hiring, training accounts can be temporarily reduced.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$163,289	\$63,711	-	\$227,000

7.15 Learning and Information Technology

Through a reorganization of positions within the Learning and Information Technology team, services can be aligned to better meet the needs of schools, gaining efficiencies and cost savings in the process. With a net saving of 1.5 FTE (\$72,000), existing positions will be reconfigured to focus on direct support for end users in the field.

Reductions will also be made with respect to instructional programs and supplies (\$135,000). These reductions will mean that the technology requirements or media resources to support specific instructional programs will have to be funded from within existing departmental budgets responsible for those programs.

Staffing Impact		
Base	Reduction	Employee Group
-	1.5	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$72,000	\$135,000	-	\$207,000

8.0 Transportation

8.01 Transportation

Reductions will be made in transportation for students. Services will continue to be provided for students attending special education program classes, and those students whose medical or learning profiles require special support in accessing a school program. However, reductions will be achieved through a review of students being transported to their neighbourhood school who do not have special medical needs and students being transported to cross boundary placements not dictated by their special medical or learning needs. Reductions in funds available for mileage, temporary taxi arrangements and bus passes will also occur.

After the reduction of \$468,134, the expenditure budget for transportation will be approximately equal to the provincial funding received for transportation (\$2.6 million).

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$468,134	-	\$468,134

9.0 Facilities

9.01 Increase Rental Revenues

- It is proposed that all non-profit and commercial rates be increased by 5% per annum each of the next 3 years, rental rates for fields be aligned with the Parks Board, monthly fees for external parkers at the Education Centre be increased, and that rental fees for Heritage Language Programs be based on the non-profit rates.
- It is proposed that an initial fee of \$1,000 apply to each new application for leases and licenses. For extension or renewal of existing leases and licenses, an application fee of \$500 is recommended.
- It is proposed that a \$25 processing fee be applied to all rentals (new applications and renewals). It is also recommended to introduce a \$25 amendment fee.
- It is proposed rental revenues be increased by installing building access control systems at a number of school gyms. This would reduce the need for engineering time, making the rates more affordable which in turn it is estimated to increase demand for weekend use of gyms.
- It is proposed that all Secondary gyms be closed at 8:00 pm for one additional night per week to allow for late night rentals. This does not include any existing rentals in secondary schools.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	-	\$247,000	\$247,000

9.02 Reduce Heating and Other Utility Budgets

Savings suggested in this section are predicted to be realized from past or current energy savings installation programs. The savings from these programs have traditionally gone back into the Facilities budget to finance further such projects for future years.

- Reduce utility budgets by \$120,000 by reducing heating temperatures and run hours at all locations (8:00 – 3:00).
- Reduce utility budgets by \$15,000 by implementing the proposed 2010/2011 Local School Calendar
- The installation of Power Management Software and current lighting upgrade projects are estimated to save \$150,000 in electricity costs.
- There are a number of water conservation projects currently underway at schools which are expected to save \$25,000.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$310,000	-	\$310,000

9.03 Portable Classroom Closures

A review of facility utilization has identified some portables that could be considered for closure. The intent is that building engineers would still be responsible for overseeing the security and condition of the facilities, but that schools would have no access to closed facilities. The closure of such facilities would require one-time facility work such as changing door locks, boarding windows, and adjusting mechanical systems to shut down operating mode.

Projected annual operating savings are \$56,700 for 9 portables.

Staffing Impact		
Base	Reduction	Employee Group
-	-	IUOE

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
27,450	\$29,250	-	\$56,700

9.04 Outbuilding Closures

A review of facility utilization has identified that some outbuildings that could be considered for closure.

The intent is that building engineers would still be responsible for overseeing the security and condition of the facilities but school access to the closed facilities would not be permitted. The closure of such facilities would require one-time facility work such as changing door locks, boarding windows, and adjusting mechanical systems to shut down operating mode.

Projected operating savings are \$133,597/annum for reduced custodial/cleaning services and reduced energy consumption.

Outbuildings that should be considered for closure are listed:

- Macdonald Elementary Building B - 290 m2 (Projected savings \$10,380/annum)
- Seymour Elementary Building B - 2,036 m2 (Projected savings \$72,890/annum)
- Lord Elementary Building A - 1,196 m2 (Projected savings \$42,820/annum)
- Carleton Elementary Building C - 228 m2 (*Fire Damaged) (Projected Savings \$8,160/annum)
- Carleton Elementary Building D - 146 m2 (Projected Savings \$5,230/annum)
- Nelson Elementary Building C - 220 m2 (Projected Savings \$7,880/annum)

Staffing Impact		
Base	Reduction	Employee Group
-	1.7	IUOE

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$92,985	\$40,612	-	\$133,597

9.05 Facility Leases for District Learning Services Programs

Annual lease savings of \$20,000 would result from special education program closures and consolidations.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$20,000	-	\$20,000

9.06 Contribution Towards Playground Site Preparation

Currently, as per VBE policy, the Grounds Department provides \$6,000 of funding support for the installation costs of every new school sponsored playground. It is proposed that VBE policy be changed to eliminate the \$6,000 Grounds contribution towards playground site preparation costs.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$36,000	-	\$36,000

9.07 Grounds Weed Control Program

Currently Grounds annually employs an outside contractor who uses special equipment which generates steam to kill weeds in the grass and on school play fields without the use of pesticides. This proposal would eliminate the contracted work, but subsequently the work will be manually performed by existing CUPE 407 workers.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$35,000	-	\$35,000

9.08 Gravel Play Field Maintenance

Currently Grounds annually employs an outside contractor to power groom gravel fields at an annual cost of \$25,000. This proposal would eliminate the work of the contractor and subsequently Grounds would purchase the required equipment so that the work could be performed by existing CUPE 407 staff.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$25,000	-	\$25,000

9.09 Suspend Custom Millwork for One Year

Currently the VBE trades do all the custom millwork required for our schools and buildings. The work is done for capital projects, school repayable work, and approx. 15% of the work is repair work funded by the maintenance operating budget. It is proposed that the repair work funded by the maintenance operating budget be suspended for 1 year which will result in savings of \$82,000 and the layoff of 1.0 FTE. It should be noted that this reduction is one-time for 2010/2011. The 2011/2012 base budget will be adjusted to reflect normal service levels.

Staffing Impact		
Base	Reduction	Employee Group
9.0	1.0	Trades

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$82,000	-	-	\$82,000

9.10 Contract Inspectors (Roofing and Minor Alterations)

The current Maintenance & Construction organization has Contract Inspectors who supervise outside contractors involved in everything from roofing, exterior painting, flooring, asphalt, minor renovation projects, and portable moves. This proposal transfers the Contract Inspectors from the operating budget to the Annual Facility Grant special purpose fund.

Staffing Impact		
Base	Reduction	Employee Group
2.0	2.0	PASA

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$174,000	-	-	\$174,000

9.11 Capital Projects Coordinator

This proposal transfers one Capital Projects Coordinator from the operating budget to capital.

Staffing Impact		
Base	Reduction	Employee Group
-	1.0	PASA

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$90,000	-	-	\$90,000

9.12 Elimination of Lifetime Guarantee for Repairs on VBE Fabricated Furniture

Currently Maintenance & Construction pays for all furniture repairs on any furniture it manufactures. Costs of these repairs amount to approximately \$140,000/yr. It is proposed that the guarantee be reduced to 1 year, after which time the schools would be required to pay for repairs as desired.

Staffing Impact		
Base	Reduction	Employee Group
9.0	1.0	Trades

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$85,000	\$10,000	-	\$95,000

9.13 Suspend Interior Painting for One Year

No interior painting would be done by VBE trades maintenance forces in the 2010/11 school year. Currently the painting operating budget supports 17 of 22 core list painters. The remaining 5 painters are supported by repayable work. This proposal suspends all programmed maintenance painting resulting in the layoff of 12 core list painters. Five painters would be kept on to perform essential work on graffiti and vandalism issues. It should be noted that this reduction is one-time for 2010/2011. The 2011/2012 base budget will be adjusted to reflect normal service levels.

Staffing Impact		
Base	Reduction	Employee Group
17.0	12.0	Trades

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$1,146,000	-	-	\$1,146,000

10.0 **School Closures**

10.01 **School Closures**

The Board is in the process of reviewing school closures/consolidations. In accordance with the Board’s School Closure Policy, a preliminary list of schools to be considered for closure will be reviewed by the Board of Trustees on June 23, 2010.

Further analysis, review and public consultation will occur during the fall, with the final decision by the Board on possible school closures being targeted for December, 2010 for schools that may close June 30, 2011.

Staffing Impact			Budget Impact			
Base	Reduction	Employee Group	Salaries & Benefits	Supplies	Revenue	Total
-	-	-	\$	\$	-	\$

If the Board of Trustees decides to close schools in the future, the following annual operating budget savings could be expected at a minimum for each and every year:

- \$200,000 for the closure of a typical elementary annex;
- \$400,000 for the closure of a typical elementary school; and
- \$1,400,000 for the closure of a typical secondary school.

For example, should the Board choose to consolidate and close an elementary school, the savings compounded over three years would be approximately \$1.2 million.

In addition, if a school facility is declared surplus, additional revenue could accrue from the lease of the land and facilities.

11.0 **Other**

11.01 **Employee Future Benefits**

With the introduction of generally accepted accounting principles in 2004/2005, the VBE recognized a liability for employee future benefits (e.g. early retirement incentives, death benefits). The VBE has been making contributions over time from its operating budget to fully fund this liability.

Over the last few years, the VBE has been making contributions of \$442,546 towards the reduction of the unfunded liability. The Board agreed to suspend the contribution for 2009/2010.

It is proposed to amortize the remaining unfunded liability (\$2.655 million) over a 10-year period (i.e. \$265,528 per year). This will result in savings of \$177,018 for 2010/2011.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$177,018	-	-	\$177,018

12.0 **Local Capital Reserve**

12.01 **Transfer from the Local Capital Reserve to Operating**

In order to achieve a balanced budget a one-time transfer of \$1,492,402 it is proposed from the Local Capital Reserve to the Operating Fund.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$1,492,402	-	-	\$1,492,402

Attachment B

CommunityLINK

CommunityLINK

CommunityLINK funding, which is not included in the Operating Budget, is used to support programs for vulnerable children. Within the Vancouver Board of Education, this funding supports the Community School Teams, School Meals Program and Alternative Programs Youth and Family Workers.

The Community School Teams program is based on a hub model of service delivery. Twelve integrated teams of staff work in a hub, or family of schools, each team centred on a secondary school and its associated elementary feeder schools. Each team includes a coordinator, teacher, youth and family worker(s) and activity programmer(s). The central purpose of the program is to serve vulnerable children and families through a variety of programs and services which operate at school during the day, as well as out of school time into the evening and weekends.

The School Meals Program provides all children in designated schools with the opportunity to consume a nutritious and affordable meal while at school. The program is currently in 27 elementary schools, 21 alternate programs and available to vulnerable students in all secondary schools. Parent contributions help offset a portion of the cost of the program.

The Alternative Programs Youth and Family Workers provide services in District programs and some schools. Such services as group and individual counselling, development and/or implementation of behaviour management strategies, social/emotional learning programs and liaison with community agencies are offered to vulnerable children and youth.

The following table provides a projection of the revenues and expenses of the CommunityLINK programs for 2010/2011 and the estimated funding shortfall of \$0.6 million. The estimated funding shortfall is primarily due to the elimination of any remaining CommunityLINK fund balance in 2009/2010 (\$0.52 million) and increases to salary and supplies costs for 2010/2011 (\$0.08 million). The following pages outline the budget proposals to address the 2010/2011 projected funding shortfall.

CommunityLINK- 2010/2011 Projected Base Budget	
	<u>2010/2011 Base Budget</u>
Revenue	
Ministry Grant Including Labour Settlement Funding	\$8,761,287
Pay Equity and Excluded Salary Increases	374,512
Total Revenue	<u>9,135,799</u>
Expenses	
Community School Teams	4,258,000
School Meals	5,230,695
Less Parent Contributions for School Meals	(2,086,804)
YFW Rehab	2,330,723
Total Expenses	<u>9,732,614</u>
Net Surplus/(Deficit)	<u><u>(\$596,815)</u></u>

PROPOSAL	Staffing Impact		Budget Impact			
	Base	Reduction	Salaries and Benefits	Supplies	Revenue	Total
1 .0 CommunityLINK - CST						
1 .01 CommunityLINK School Grants				175,000		175,000
1 .02 CommunityLINK LIFT Grant				30,000		30,000
1 .03 Programmer Time		-	25,613			25,613
2 .0 CommunityLINK - YFW						-
2 .01 CommunityLINK Alternative Programs Support	67.0	3.0	156,920			156,920
3 .0 CommunityLINK - School Meals Program						-
3 .01 Defer Expansion of the Meals Program to New Sites		3.0	133,300	80,000		213,300
						-
Grand Total		6.0	315,833	285,000	-	600,833

1.0 CommunityLINK – Community School Team

1.01 CommunityLINK School Grants

It is proposed to reduce the school grants by half and adjust allocations to schools based on criteria used in the Inner City Review. School grants provide flexible funds to address specific and unique challenges faced by Inner City elementary schools and secondary schools with high numbers of ‘vulnerable’ students. These funds support implementation of the School Plans and meeting the goals of the Inner City Schools Program.

Loss of these grants will impact schools’ capacity to provide programs, services and subsidies for vulnerable children and youth such as homework clubs, after school programming, art and music therapy, additional MCHSW and occupational therapy services.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$175,000	-	\$175,000

1.02 CommunityLINK LIFT Grant

Eliminate funding for part-time LIFT coordinator and part-time LIFT supervisor. LIFT is operated in partnership with Pacific Coastal Resource Society. The program provides after school academic support for grades 7-9 at risk youth in the Broadway Corridor. LIFT also trains and coordinates volunteers from UBC Learning Exchange and Langara College. LIFT has aggressively sought grants from community sources/agencies. With an annual budget of \$190,000 LIFT operates out of 3 sites and provides services to over 150 students. Loss of these positions will impact the capacity to offer this program to vulnerable youth. Community partners will seek alternate sources of funding.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
-	\$30,000	-	\$30,000

1.03 Programmer Time

Reduce the amount of programmer time in Community School Team (CST) hubs. Programmers work with schools and CST Coordinators to provide and supervise Out of School Time programs for vulnerable children and youth. This reduction will equalize funds allocated to each of the 12 hubs for programmer time, reduce the number of programs offered in schools and increase the need for Coordinators to secure grants to make up the loss.

Staffing Impact		
Base	Reduction	Employee Group
-	-	-

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$25,613	-	-	\$25,613

2.0 CommunityLINK – Youth and Family Workers

2.01 CommunityLINK Alternative Programs Support

The following reductions are proposed:

- 1.0 FTE SSA for the Killarney Learning Support Program
- 1.0 YFW at the Byng Satellite Program
- 1.0 YFW currently assigned to the Pinnacle Program

This will result in the loss of school based services for students who are experiencing social, emotional, mental health and behavioural difficulties. This could include such services as group counselling, developing and implementing behaviour management strategies, support to families/caregivers, social emotional learning programs, liaison with community agencies and supporting students in transition.

Staffing Impact		
Base	Reduction	Employee Group
67.0	3.0	CUPE 15

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$156,920	-	-	\$156,920

3.0 CommunityLINK – School Meals Program

3.01 Defer A Portion of the Planned Expansion of the Program to New Sites

As part of the Inner City Schools Review last year, it was recommended that the School Meals Program would be reallocated to achieve better alignment with the vulnerability index school rankings. This would have resulted in program resources being reallocated from 9 existing elementary schools to 9 new elementary schools.

Under this proposal, the program would cease at the previously recommended 9 schools in September, 2010. Sufficient funding would be available to permit implementation of a School Meals Program at 4 new inner city elementary schools (Cook, Selkirk Annex, Henderson and Henderson Annex). The proposed expansion to the remaining 5 schools would be deferred at this time.

The 9 schools that will lose the program (as per Inner City Schools Review recommendations) are:

- Lord
- Dickens
- Dickens Annex
- Secord
- Nelson
- Wolfe
- Elsie Roy
- Lloyd George
- University Hill

It should be noted that the schools losing the subsidized program will be given an opportunity to participate on a “full pay” basis at the projected rate of \$3.70/meal.

The 5 schools in which the proposed expansion would be deferred at this time are:

- Bruce
- Beaconsfield
- Waverley
- Franklin
- Mackenzie

Staffing Impact		
Base	Reduction	Employee Group
-	3.0	IUOE

Budget Impact			
Salaries & Benefits	Supplies	Revenue	Total
\$133,300	\$80,000	-	\$213,300

Attachment C

Budget Proposals Status

Budget Proposals Status

PROPOSAL	Staffing Impact		Budget Impact			
	Base	Reduction	Salaries and Benefits	Supplies	Revenue	Total
1.0 Instructional Staffing - Teachers						
1.01 Learning Services - Gifted Services	10.0	2.0	135,420			135,420
1.02 Learning Services - Band and Strings Program - REMOVED	8.7	-	-			-
1.03 Learning Services - Area Counsellors	30.0	7.0	473,970			473,970
1.04 Learning Services - Special Education and Alternate Programs	147.9	8.9	599,843			599,843
1.05 Learning Services - District Consultants, Teachers and Mentors	30.0	10.4	704,184			704,184
1.06 Junior Kindergarten Program	1.6	1.6	107,659			107,659
1.07 Learning Services - Home Instruction	3.0	0.6	40,626			40,626
1.08 Learning Services - Teacher Psychologists	12.0	1.0	98,410			98,410
1.09 Learning Services - Speech Language Services	16.1	1.0	96,560			96,560
1.10 Additional Entitlements	19.8	7.9	534,286			534,286
1.11 Non-Enrolling Teachers	528.1	20.1	1,360,971			1,360,971
1.12 Consolidation of Positions			200,000			200,000
Subtotal Instructional Staffing - Teachers		60.4	4,351,929			4,351,929
2.0 Instructional Staffing - Support Staff						
2.01 Junior Kindergarten Program	2.5	2.5	111,600			111,600
2.02 Learning Services - Special Education and Alternate Programs	87.6	9.0	401,760			401,760
2.03 Inner City Schools Program	23.0	4.0	178,560			178,560
2.04 Learning Services - Special Education Assistants for Mainstream Classes	661.0	8.0	357,120			357,120
2.05 Learning Services - Office Support Staff	15.9	2.0	103,140			103,140
2.06 Learning Services - Education Coordinator	5.0	1.0	91,879			91,879
2.07 Learning Services - Multicultural Liaison Workers	24.0	4.0	224,560			224,560
Subtotal Instructional Staffing - Support Staff		30.5	1,468,619			1,468,619
3.0 Instructional Staffing - Substitutes						
3.01 Calendar Savings - TOC/EOC Cost			1,000,000			1,000,000
3.02 Elimination of Early Dismissal			200,000			200,000
3.03 Learning Services - Teachers on Call			200,000			200,000
Subtotal Instructional Staffing - Substitutes		-	1,400,000	-	-	1,400,000
4.0 Instructional Supplies						
4.01 Learning Services - Instructional Supplies				311,000		311,000
4.02 School Flexible Purchasing Budgets				400,000		400,000
4.03 School Growth and District Plan				37,154		37,154
Subtotal Instructional Supplies		-	-	748,154		748,154
5.0 School Administration						
5.01 Secondary Vice Principals Admin Time		4.9	328,881			328,881
5.02 Pilot - Two School Business Officers in Secondary Schools		(0.6)	64,151			64,151
5.03 Elementary Administration		5.5	477,805			477,805
5.04 Clerical Support to Schools		5.0	218,500			218,500
5.05 Department Head Reduction by 30%		-	148,800			148,800
5.06 Head Teacher		-		95,170		95,170
Subtotal School Administration		14.8	1,238,137	95,170	-	1,333,307
6.0 Continuing and International Education						
6.01 Associate's Office			4,000	17,042		21,042
6.02 Distributed Learning	2.6	1.0	67,710	3,012		70,722
6.03 Adult Education	150.2	9.5	986,940	100,000		1,086,940
6.04 Summer School	51.5	2.0	173,918	111,383		285,301
6.05 Night School	12.3	5.8	1,279,208	203,279	(1,250,156)	232,331
6.06 DPAC Consulting Services				40,000		40,000
Subtotal Continuing and International Education		18.3	2,511,776	474,716	(1,250,156)	1,736,336

PROPOSAL	Staffing Impact		Budget Impact			
	Base	Reduction	Salaries and Benefits	Supplies	Revenue	Total
7.0 District Administration						
7.01 Co-ordinator of Initiatives and Information	1.0	1.0	91,879			91,879
7.02 Learning Services-District Principal Educational Technology		(1.0)	(142,490)			(142,490)
7.03 Learning Services-District Principal		1.0	142,490			142,490
7.04 Amalgamation of Administrative & Clerical Services in the Superintendent's, Secretary-Treasurer's and Area Office	4.0	2.0	129,484			129,484
7.05 BCeSIS - Support		(3.5)	(260,134)			(260,134)
7.06 Office of the Assistant Secretary Treasurer - Finance			84,000	59,223		143,223
7.07 Accounting	16.0	1.0	62,705	21,973		84,678
7.08 Material Services	11.0	2.0	102,200	60,000		162,200
7.09 Payroll and Benefits	15.5	1.8	102,098			102,098
7.10 Printing Services	7.0	1.0	55,670			55,670
7.11 Purchasing and Food Services	8.8	0.5	27,280	298,115		325,395
7.12 Cafeterias				150,000		150,000
7.13 Human Resources Staff Reduction		3.0	181,921			181,921
7.14 HR Training Support		-	163,289		63,711	227,000
7.15 Learning and Information Technology		1.5	72,000	135,000		207,000
Subtotal District Administration		10.3	812,392	788,022	-	1,600,414
8.0 Transportation						
8.01 Transportation				468,134		468,134
Subtotal Transportation		-	-	468,134	-	468,134
9.0 Facilities						
9.01 Increase Rental Revenues					247,000	247,000
9.02 Reduce Utility Budgets				310,000		310,000
9.03 Portable Classroom Closure		-	27,450	29,250		56,700
9.04 Partial Facility Closure - Outbuildings		1.7	92,985	40,612		133,597
9.05 Facility Leases for District Learning Services Programs		-		20,000		20,000
9.06 Contribution Towards Playground Site Prepreparation		-		36,000		36,000
9.07 Grounds Weed Control Program		-		35,000		35,000
9.08 Gravel Playfield Maintenance		-		25,000		25,000
9.09 Suspend Custom Millwork for One Year	9.0	1.0	82,000			82,000
9.10 Contract Inspectors (Roofing and Minor Alterations)	2.0	2.0	174,000			174,000
9.11 Capital Projects Coordinator		1.0	90,000			90,000
9.12 Elimination of Lifetime Guarantee for Repairs on VBE Fabricated Furniture	27.0	1.0	85,000	10,000		95,000
9.13 Suspend Interior Painting for One Year	17.0	12.0	1,146,000			1,146,000
Subtotal Facilities		18.7	1,697,435	505,862	247,000	2,450,297
10.0 School Closures						
10.01 School Closures						
Subtotal School Closures		-	-	-	-	-
11.0 Other						
11.01 Employee Future Benefits			177,018			177,018
Subtotal Other		-	177,018	-	-	177,018
12.0 Local Capital Reserve						
12.01 Transfer from the Local Capital Reserve to Operating					1,492,403	1,492,403
Subtotal Other		-	-	-	1,492,403	1,492,403
Grand Total		153.0	13,657,305	3,080,057	489,247	17,226,609

COMMUNITY LINK

PROPOSAL	Staffing Impact		Budget Impact			
	Base	Reduction	Salaries and Benefits	Supplies	Revenue	Total
1.0 CommunityLINK - CST						
1.01 CommunityLINK School Grants				175,000		175,000
1.02 CommunityLINK LIFT Grant				30,000		30,000
1.03 Programmer Time		-	25,613			25,613
2.0 CommunityLINK - YFW						
2.01 CommunityLINK Alternative Programs Support	67.0	3.0	156,920			156,920
3.0 CommunityLINK - School Meals Program						
3.01 Defer Expansion of the Meals Program to New Sites		3.0	133,300	80,000		213,300
Grand Total		6.0	315,833	285,000	-	600,833

Attachment D

**Budget Implications of
Special Advisor's Recommendations**

Special Advisor's Recommendations		M O E	V S B	Preliminary Comments by the Board	Impact on 2010/2011 Proposed Budget
1	That the VSB of Trustees fully exercise their duties and responsibilities as defined by the School Act and balance their actions with the full range of its accountabilities and governance responsibilities.		X	The Board adheres to its responsibilities as defined by the School Act.	No expected budget impact.
2	That the ministry review the current co-governance model to ensure it is meeting the needs of the public education system.	X			No expected budget impact.
3	That the Board restore the Committee structure to its original intent, as a vehicle for receiving stakeholder input in an effective and efficient manner by: Keeping strict control of the process for setting the agenda to encourage a focus on key/significant issues; and Changing the operations of the Committees to ensure that the participation of stakeholder representatives is restricted to the provision of input only, with no involvement in the decision-making process.		X	This is consistent with Board practice. The Board is the final decision maker.	No expected budget impact.
4	That the Board reduce the number of Trustees on the Management and Coordinating Committee and on the Personnel and Staff Services Committee to four or fewer.		X	The recommendation to be considered by the Board. NOTE: Education & Student Services Committee	No expected budget impact.
5	That the Board change its philosophy on consensus decision making to better balance the need for input from stakeholders with the operational requirements of the organization, including efficient decision-making and use of staff resources. This might include reducing the number of advisory committees, or restricting stakeholder representation to selected (rather than all) standing committees.		X	<ul style="list-style-type: none"> · The Board has no such philosophy as indicated by the recommendation regarding decision making. · The recommendation regarding the number of committees is to be considered by the Board. 	Some cost savings could be incurred with the reduction in Board and advisory committees. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
6	That the Board establish an Audit Committee to provide oversight and make recommendations in respect of the Board's fiduciary responsibilities to the organization.		X	The recommendation to be considered by the Board and the Board will request Ministry of Education funding to support the establishment and ongoing costs of this committee.	No expected budget impact apart from the ones identified under recommendation # 7.
7	That Audit Committee membership be restricted to no more than four Trustees (in the majority), supplemented by one or two external financial professionals to ensure the Committee has sufficient knowledge, skills, experience and objectivity to effectively carry out the functions of the Committee. Stakeholder representation should not be included in the Audit Committee.		X	See #6	Engagement of external financial professionals will result in increased costs. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.

Special Advisor's Recommendations		M O E	V S B	Preliminary Comments by the Board	Impact on 2010/2011 Proposed Budget
8	That the Board focus on fulfilling its stewardship responsibilities related to the provision of educational services and limit the amount of staff resources used to support the Advocacy Committee and related advocacy activities to those activities that are demonstrably associated with the business of the school district, as opposed to the political activities of Trustees.		X	<ul style="list-style-type: none"> · The Board is fulfilling its stewardship responsibilities. · The Advocacy Committee is multi-focused and also showcases the success of Vancouver students. 	No expected budget impact.
9	That the Board take immediate steps to fully address concerns about the lack of impartiality of several of the Trustees.		X	In response to this recommendation, the Board believes that as elected officials, Trustees represent the views	No expected budget impact.
10	That outside expertise be employed to work with VSB Board and management to implement the governance improvements recommended here (including improvements to the Committee structure and better balance across the full range of Board accountabilities) along with any additional steps required to facilitate an effective working relationship between Trustees and district management.		X	This initiative was being discussed prior to the release of the Special Advisor's Report. The Board continues to look for more efficient ways to govern the District.	Additional costs would be expected to engage external expertise. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
11	That the ministry consider developing an avenue by which staff, trustees and stakeholders, can have their concerns reviewed and addressed.	X			No expected budget impact.
12	That the Board meet its obligations in terms of planning and the provision of strategic direction and appropriate oversight to district management Significantly reduce its level of involvement in the day-to-day operations of the school district.		X	This recommendation will be considered in conjunction with #22. Recommendation consistent with School Act?	No expected budget impact.
13	That the ministry promote fiscal responsibility and integrated planning in school districts through a revised achievement contract approach that links services and resources to outcomes.	X			No expected budget impact.
14	That the VSB Board of Trustees, with the support of VSB staff, develop a competency-based approach to Trustee orientation and training, including a formal process for: identifying the competencies required; identifying any "competency gaps" that need to be filled; and filling these gaps through training or access to outside expertise.		X	Not an appropriate practice for elected officials.	No expected budget impact.
15	That the VSB Board of Trustees implement a self-assessment framework to annually measure its effectiveness. Consideration should be given to sharing the results of this assessment publicly.		X	Not an appropriate practice for elected officials.	No expected budget impact.
16	That the ministry make Trustee participation in orientation and training mandatory to support Board of Trustee effectiveness	X			No expected budget impact.

Special Advisor's Recommendations	M O E	V S B	Preliminary Comments by the Board	Impact on 2010/2011 Proposed Budget
17 That the Minister work with the Board to review its administrative practices to ensure that trustees are fully aware of their duties with respect to conflicts of interest, the consequences of failure to comply with those duties, and that board meetings are conducted in a manner that facilitates and supports trustees in the proper exercise of their responsibilities with respect to conflicts of interest under the <i>School Act</i> .	x			No expected budget impact.
18 That the Minister and Board take steps to determine whether the potential for trustee conflict of interest has been realized.	x	x	Trustees comply with the School Act requirements.	No expected budget impact.
19 That the ministry review Conflict of Interest provisions set out in the <i>School Act</i> and strengthen the provisions for remedy.	x			No expected budget impact.
20 That VSB develop a strategic plan that establishes direction and priorities. The plan should: form the basis for long term educational and business decisions; include appropriate performance measures; and be kept current through periodic reviews and refreshes.		x	This recommendation will be considered by the Board in conjunction with the District Management Team and will be enabled by implementation of recommendation #22. At this time the VSB has established a district plan for student learning.	Additional costs would be expected to engage external expertise. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
21 That VSB support its strategic plan through a long range financial management plan to steer the district to financial stability.		x	This recommendation will be developed as part of the strategic plan, supporting the budget process. This requires a stable and predictable budget plan but cannot be fully achieved without the implementation of recommendation #22.	No expected budget impact apart from the ones identified under recommendation # 20.
22 That the ministry should develop a long term strategic plan for education to facilitate better long term planning in the school districts.	x			No expected budget impact.
23 That the VSB improve its budget process by periodically undertaking a zero-based budgeting exercise to validate its incremental budget.		x	<ul style="list-style-type: none"> · At the time of revising the chart of accounts staff and management undertook a full base budget detailed review (2008/09). · The 2010/2011 base budget is built on detailed information especially for salaries which comprise over 90% of the budget. 	No expected budget impact. The base budget will continue to be examined on an annual basis.
24 That VSB improve the balance and transparency of its budget consultation documents by: <ul style="list-style-type: none"> · including appropriate context, projected revenues, expenditures and projected operating (deficit)/surplus; · ensuring information included is clear, complete; and · posting its amended budgets and audited financial statements in the same part of its website as the preliminary budgets. 		x	This recommendation will be considered by the Board	No expected budget impact.

Special Advisor's Recommendations	M O E	V S B	Preliminary Comments by the Board	Impact on 2010/2011 Proposed Budget
<p>25 That VSB: Conduct the program services review originally planned for the 2010/11 budget process;</p> <p>Revisit school closures;</p> <p>Stop funding non-core services;</p> <p>Increase rental rates; and</p> <p>Work with the unions to negotiate concessions.</p>		<p>X</p>	<p>Comments by item:</p> <ul style="list-style-type: none"> · The district originally planned to perform a Core Services Review for the 2010/2011 budget process. This is to be considered with Strategic Planning. In the interim the district is conducting a Program Review of Aboriginal Education, Special Education and Literacy. · This initiative was in progress prior to the appointment of the Special Advisor. Currently being visited through the pending release of the pre-notification list of possible school closures (see #39). · Clarification required on definition of non-core services. · In progress through Committee II (Planning & Facilities) prior to the appointment of the Special Advisor and included in the budget proposals. 	<p>Additional costs would be expected to engage external expertise. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.</p> <p>No savings from school closures are included in the budget at this time. The Board is in the process of reviewing school closures/ consolidations. In accordance with the Board's School Closure Policy, a preliminary list of schools to be considered for closure will be reviewed by the Board of Trustees on June 23, 2010. Further analysis, review and public consultation will occur during the fall, with the final decision by the Board on possible school closures being targeted for December, 2010 for schools that may close June 30, 2011.</p> <p>Budget reduction proposals related to Junior K, Adult Education, Continuing Education and Cafeterias are included in the revised budget proposals. Contracting out of non-teaching cafeterias is not included. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.</p> <p>Increases to rental rates are included in the revised budget proposals. Rental rates charged to non-profit and commercial organizations will increase by 5% per year for each of the next three years. Further increases to child care rental rates are not included in the budget proposals at this time. Will be considered at Committee II on June 29, 2010. The budget implications of the decision will be included in the 2010/2011 amended budget.</p> <p>VSB staff will work with BCPSEA and the unions to negotiate concessions if appropriate.</p>

Special Advisor's Recommendations	M O E	V S B	Preliminary Comments by the Board	Impact on 2010/2011 Proposed Budget
26 That VSB prepare projections and forecasts on an established schedule and retain the supporting documentation		x	Projections are currently prepared in April (preliminary), October (enrolment update) and February (amended budget) along with others as required. Additionally Trustees are provided with 3 year budget projections as part of the budget process.	No expected budget impact.
27 That VSB provide quarterly financial reports to the Board setting out revenues and expenditures to date, projections to the end of the year and a comparison to budget, with explanations of any variances and discussion of any anticipated risks to the forecast and strategies to mitigate the risks.		x	Reports are currently being provided to the Board on an as required basis. To be further reviewed.	Additional costs would be expected to further increase financial reporting. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
28 That the ministry provide clear expectations to districts for how to present financial information.	x			No expected budget impact.
29 That VSB continue to seek opportunities to achieve economies of scale; specific actions should include consolidation of district procurement and banking		x	<ul style="list-style-type: none"> · Consolidation of district procurement was in progress prior to the appointment of the Special Advisor. · The banking recommendation will be considered. 	Mandatory ePro for all sites is already included in the Budget Proposals and the Banking recommendation requires further review to determine cost and operational implications. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
30 That the ministry consider establishing a standard chart of accounts for school districts that would allow meaningful comparison of revenues and expenditures between districts.	x			No expected budget impact.
31 That the ministry take a leadership role in facilitating the development of shared service arrangements for school districts.	x			No expected budget impact.
32 That VSB ensure the development of a: comprehensive district wide facilities plan; and long term district-wide information technology strategy			<ul style="list-style-type: none"> · The Development of a Facilities Plan was in progress prior to the appointment of the Special Advisor. · The development of an IT Strategy was in progress prior to the appointment of the Special Advisor and continues to be developed. 	Additional costs would be expected to engage external expertise. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
33 That VSB support closer working relationships with the City of Vancouver through the establishment of an MOU.		x	The development of closer working relationships with the City of Vancouver was in progress prior to the appointment of the Special Advisor and continues to be developed.	No expected budget impact.
34 That VSB ensure partnerships continue to be actively explored as part of a broader strategic planning effort.		x	This initiative was in progress prior to the appointment of the Special Advisor.	No expected budget impact.

Special Advisor's Recommendations	M O E	V S B	Preliminary Comments by the Board	Impact on 2010/2011 Proposed Budget
35 That VSB ensure existing school space across the school district is maximized as part of a comprehensive district wide facilities plan.		x	This initiative was in progress prior to the appointment of the Special Advisor.	No expected budget impact.
36 That VSB consider the consolidation of selected secondary school programs as part of a comprehensive district wide facilities plan.		x	This recommendation is to be considered as part of the long term District Wide Educational Plan and in alignment with recommendation #22.	Additional costs would be expected to engage external expertise. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
37 That VSB review and assess the Garibaldi School community plan.		x	This initiative was in progress prior to the appointment of the Special Advisor. As per Board motion this matter will be presented to the Board in September 2010.	A decision with respect to school closure is expected to be made in September 2010 for September 2011.
38 That VSB consider closing schools, followed by consolidation, where it is warranted by enrolment and capacity data, and where it is clear that the educational fit and physical condition of the building are no longer useful.		x	This initiative was in progress prior to the appointment of the Special Advisor. A list of schools to be pre-notified of possible closure to be brought forward in June 2010.	Additional costs would be expected to engage external expertise. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
39 That VSB: <ul style="list-style-type: none"> · approve rental rate increases identified within the budget submission; · approve the proposed childcare rate increases to achieve full cost recovery; · implement annual childcare rate increases as a revenue generating opportunity; · ensure new leasing arrangements are at fair market value; and 		x	<p>This initiative was in progress prior to the appointment of the Special Advisor. The current status of this recommendation is as follows:</p> <ul style="list-style-type: none"> · Rental rate increases currently in budget proposal. · Childcare rates increases currently being considered by Committee II (Planning & Facilities). · Leasing arrangement changes – considered upon lease renewals. 	<p>Included in the revised budget proposals.</p> <p>Further increases to child care rental rates are not included in the budget proposals at this time. Will be considered at Committee II on June 29, 2010. The budget implications of the decision will be included in the 2010/2011 amended budget.</p> <p>The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.</p>

Special Advisor's Recommendations		M O E	V S B	Preliminary Comments by the Board	Impact on 2010/2011 Proposed Budget
39	<ul style="list-style-type: none"> ensure revenue opportunities and cost containment strategies through leases and consolidation of alternate school properties are part of a comprehensive district wide facilities plan. 		X	<ul style="list-style-type: none"> Initiatives already underway and additional revenue and cost containment opportunities will be considered as part of the District Strategic Plan. 	Related to school closures. Additional costs would be expected to engage external expertise. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
40	That VSB, based on Trustees' explicit support and as part of a strategic plan, develop a revenue generating strategy, for: International Students; and Distributed Learning.		X	These initiatives were in progress prior to the appointment of the Special Advisor. This recommendation to be reviewed as part of long term strategic planning in conjunction with a review of the program models.	Additional advertising budget might need to be allocated to these programs. The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.
41	That the ministry consider expanding distributed learning internationally	X			No expected budget impact.
42	That VSB, as part of a strategic plan, consider cost containment strategies for: <ul style="list-style-type: none"> Adult Education; Continuing Education; and Review the compensation and staffing levels of the in-house cafeterias and seek to renegotiate the related collective agreement terms when possible, or consider contracting for services at the 3 non-teaching cafeteria sites. 		X	<ul style="list-style-type: none"> Adult Education and Continuing Education cost containment initiatives were in progress prior to the appointment of the Special Advisor, and are being considered in the budget proposals for 2010/11. Cafeteria recommendation to be reviewed. 	<p>Included in the revised budget proposals and further work will be undertaken to ensure cost containment in this area.</p> <p>Included in the revised budget proposals and further work will be undertaken to ensure cost containment in this area.</p> <p>The Board requires more time to consider the implications of this recommendation. Upon further review, if appropriate, budget adjustments will be included in the amended (final) 2010/2011 budget by no later than February 2011.</p>

Attachment E

**DRAFT
School District No. 39 (Vancouver)
2010/2011 Annual Budget Bylaw**

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (Vancouver) (called the "Board") to adopt the annual budget of the Board for the fiscal year 2010/2011 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the annual budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 39 (Vancouver) Annual Budget Bylaw for fiscal year 2010/2011.
3. The attached Schedule "A1" showing the estimated revenue and expenditure for the 2010/2011 fiscal year and the total budget bylaw amount of \$483,874,891 for the 2010/2011 fiscal year was prepared in accordance with the *Act*.
4. The "A" Schedules are adopted as the annual budget of the Board for the fiscal year 2010/2011.

READ A FIRST TIME THE 23rd DAY OF JUNE, 2010;

READ A SECOND TIME THE 23rd DAY OF JUNE, 2010;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JUNE, 2010.

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver)

Annual Budget Bylaw 2010/2011, adopted by the Board the _____ DAY OF _____, 2010.

Secretary Treasurer

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**SCHOOL DISTRICT No. 39 (Vancouver)
2010/2011 ANNUAL BUDGET**

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SCHOOL DISTRICT No. 39 (Vancouver)
OPERATING FUND
ANNUAL BUDGET - REVENUE AND EXPENDITURE

Schedule A1

	<u>2010/2011</u>	<u>2009/2010</u>
	<u>ANNUAL BUDGET</u>	<u>ANNUAL BUDGET</u>
Ministry Funded School-Age FTE	53,305.950	53,248.000
Ministry Funded Adult FTE	1,809.563	1,729.000
Ministry Funded Other FTE	839.625	604.625
TOTAL FTE	<u>55,955.138</u>	<u>55,581.625</u>
REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	\$ 455,982,384	\$ 452,035,186
641 Provincial Grants - Other	68,719	353,475
640 Other Revenue	20,195,743	20,298,764
650 Rentals and Leases	2,788,642	2,541,642
660 Investment Income	504,000	2,150,636
Total Revenue	<u>479,539,488</u>	<u>477,379,703</u>
EXPENSE (Schedule A3)		
Salaries		
110 Teachers	232,148,056	229,044,756
105 Principals and Vice Principals	20,903,417	20,757,636
123 Educational Assistants	30,790,582	31,051,280
120 Support Staff	51,328,885	52,876,384
130 Other Professionals	9,487,484	11,367,722
140 Substitutes	10,744,158	11,276,311
Total Salaries	<u>355,402,582</u>	<u>356,374,089</u>
Employee Benefits	90,862,622	87,154,583
Total Salaries and Benefits	<u>446,265,204</u>	<u>443,528,672</u>
Services and Supplies	35,667,283	39,140,289
Total Expense	<u>481,932,487</u>	<u>482,668,961</u>
NET REVENUE (EXPENSE)	(2,392,999)	(5,289,258)
INTERFUND TRANSFERS		
Capital Asset Purchases	(1,200,161)	(747,972)
Local Capital	(100,000)	(100,000)
Interfund Transfers - Special Purpose Funds	(376,715)	(376,715)
REDUCTION OF UNFUNDED LIABILITY		
Employee Future Benefits	(265,528)	(442,546)
	<u>(4,335,403)</u>	<u>(6,956,491)</u>
BUDGETED PRIOR YEAR OPERATING SURPLUS APPROPRIATION	4,335,403	6,956,491
BUDGETED BALANCE	<u>\$ -</u>	<u>\$ -</u>
BUDGET BYLAW AMOUNT		
Total Expense	\$ 481,932,487	\$ 482,668,961
Interfund Transfers - Capital Asset Purchases	1,200,161	747,972
Interfund Transfers - Local Capital & Other	476,715	476,715
Reduction of Unfunded Liability	265,528	442,546
TOTAL BUDGET BYLAW AMOUNT	<u>\$ 483,874,891</u>	<u>\$ 484,336,194</u>

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SCHOOL DISTRICT No. 39 (Vancouver)
OPERATING FUND
ANNUAL BUDGET - REVENUE BY SOURCE

Schedule A2

	2010/2011	2009/2010
	ANNUAL BUDGET	ANNUAL BUDGET
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	\$ 441,398,574	\$ 439,097,190
629 Other Ministry of Education Grants (Specify)		
Pay Equity	7,294,124	7,294,123
OLEP French Program	669,903	527,034
Summer School Funding	4,753,600	3,863,200
Strong Start	661,500	540,000
Literacy Innovation		204,332
Special Purpose Funds Administration Fee		509,307
Grad Adult Funding	1,204,683	
	<u>455,982,384</u>	<u>452,035,186</u>
641 PROVINCIAL GRANTS - OTHER	<u>68,719</u>	<u>353,475</u>
640 OTHER REVENUE		
643 Summer School Fees	490,108	490,108
644 Continuing Education	2,616,329	3,856,606
647 Offshore Tuition Fees	12,559,272	11,263,872
649 Miscellaneous (Specify)		
Miscellaneous Income	1,328,350	1,386,124
Instructional Cafeteria Revenue	2,510,494	2,510,494
Other Revenue	691,190	791,560
	<u>20,195,743</u>	<u>20,298,764</u>
650 RENTALS AND LEASES	<u>2,788,642</u>	<u>2,541,642</u>
660 INVESTMENT INCOME	<u>504,000</u>	<u>2,150,636</u>
TOTAL OPERATING REVENUE (Schedule A1)	<u>\$ 479,539,488</u>	<u>\$ 477,379,703</u>

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SCHOOL DISTRICT No. 39 (Vancouver)
OPERATING FUND
ANNUAL BUDGET - EXPENSE BY OBJECT

Schedule A3

	<u>2010/2011</u>	<u>2009/2010</u>	
	<u>ANNUAL BUDGET</u>	<u>ANNUAL BUDGET</u>	
SALARIES			
110 Teachers	\$ 232,148,056	\$ 229,044,756	
105 Principals and Vice Principals	20,903,417	20,757,636	
123 Educational Assistants	30,790,582	31,051,280	
120 Support Staff	51,328,885	52,876,384	
130 Other Professionals	9,487,484	11,367,722	
140 Substitutes	10,744,158	11,276,311	
	<u>355,402,582</u>	<u>356,374,089</u>	
EMPLOYEE BENEFITS	<u>90,862,622</u>	<u>87,154,583</u>	
Total Salaries and Benefits	<u>446,265,204</u>	<u>443,528,672</u>	
SERVICES AND SUPPLIES			
310 Services	7,619,844	8,069,580	
330 Student Transportation	2,636,421	3,022,879	
340 Professional Development and Travel	861,889	865,347	
360 Rentals and Leases	827,507	831,899	
370 Dues and Fees	211,083	321,356	
390 Insurance	834,697	818,330	
412 Interest	22,206		
510 Supplies	14,474,774	16,584,797	
540 Utilities	8,178,862	8,626,101	
Total Services and Supplies	<u>35,667,283</u>	<u>39,140,289</u>	
TOTAL OPERATING EXPENSE (Schedule A1)	<u>\$ 481,932,487</u>	<u>\$ 482,668,961</u>	

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OPERATING FUND

ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2010/2011

FUNCTION	110 TEACHERS SALARIES	105 VICE PRINCIPALS SALARIES	123 EDUCATIONAL ASSISTANTS SALARIES	120 SUPPORT STAFF SALARIES	130 OTHER PROFESSIONALS SALARIES	140 SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	\$ 175,008,128	\$ 4,395,006	\$ 1,977,020	\$ 7,764,961	\$ 840,065	\$ 9,010,540	\$ 198,998,720
1.03 Career Programs	738,064		366,533	124,523	85,957	54,408	1,369,485
1.07 Library Services	6,158,939		72,989	405,227	12,894	316,968	6,967,017
1.08 Counselling	8,449,862					37,028	8,486,890
1.10 Special Education	25,637,127	105,792	26,413,673	98,122	85,957	561,636	52,902,307
1.30 English as a Second Language	9,741,357	115,205	777,628	136,343	185,545	16,196	10,956,078
1.31 Aboriginal Education	750,797	105,730	1,031,626	40,461			1,944,810
1.41 School Administration	1,939,423	15,651,473	73,440	8,650,922	160,117	209,263	24,671,775
1.60 Summer School		220,224		371,360	69,949		2,684,851
1.61 Continuing Education		62,661		772,983	503,929	10,455	1,339,573
1.62 Off Shore Students	3,637,727		77,673	285,923	315,197	165,382	4,481,902
Total Function 1	232,061,424	20,659,091	30,790,582	18,650,825	2,074,065	10,567,421	314,803,408
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	86,632	244,326		423,991	1,163,041		1,917,990
4.40 School District Governance				43,548	429,361		472,909
4.41 Business Administration	86,632	244,326		2,805,170	3,225,934		6,031,104
Total Function 4				3,272,709	4,818,336		8,422,003
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration				555,617	1,489,778	139,432	2,184,827
5.50 Maintenance Operations				25,224,364	883,775	37,305	26,145,444
5.52 Maintenance of Grounds				3,584,909	221,530		3,806,439
Total Function 5				29,364,890	2,595,083	176,737	32,136,710
7 TRANSPORTATION AND HOUSING							
7.70 Student Transportation				40,461			40,461
Total Function 7				40,461			40,461
9 DEBT SERVICES (OPERATING)							
Total Function 9							
TOTAL FUNCTIONS 1 - 9	\$ 232,148,056	\$ 20,903,417	\$ 30,790,582	\$ 51,328,885	\$ 9,487,484	\$ 10,744,158	\$ 355,402,582

SCHOOL DISTRICT No. 39 (Vancouver)
OPERATING FUND

Schedule A4.2

ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2010/2011

FUNCTION	200		TOTAL SALARIES AND BENEFITS		300-500 SERVICES AND SUPPLIES		2010/2011 TOTAL BUDGET EXPENSE		2009/2010 ANNUAL BUDGET	
	TOTAL SALARIES	EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	TOTAL SALARIES AND BENEFITS	300-500 SERVICES AND SUPPLIES	2010/2011 TOTAL BUDGET EXPENSE	2009/2010 ANNUAL BUDGET	2009/2010 ANNUAL BUDGET		
1 INSTRUCTION										
1.02 Regular Instruction	\$ 198,998,720	\$ 50,876,236	\$ 249,874,956	\$ 249,874,956	\$ 11,333,167	\$ 261,208,123	\$ 261,208,123	\$ 256,750,782		
1.03 Career Programs	1,369,485	350,124	1,719,609	1,719,609	82,671	1,802,280	1,802,280	1,803,956		
1.07 Library Services	6,967,017	1,781,195	8,748,212	8,748,212	845,922	9,594,134	9,594,134	9,431,316		
1.08 Counselling	8,486,890	2,169,768	10,656,658	10,656,658	63,232	10,719,890	10,719,890	10,701,992		
1.10 Special Education	52,902,307	13,525,063	66,427,370	66,427,370	845,514	67,272,884	67,272,884	64,332,415		
1.30 English as a Second Language	10,956,078	2,801,043	13,757,121	13,757,121	33,079	13,790,200	13,790,200	15,458,858		
1.31 Aboriginal Education	1,944,810	497,212	2,442,022	2,442,022	122,836	2,564,858	2,564,858	2,624,374		
1.41 School Administration	24,671,775	6,307,614	30,979,389	30,979,389	369,262	31,348,651	31,348,651	31,133,288		
1.60 Summer School	2,684,851	686,412	3,371,263	3,371,263	336,483	3,707,746	3,707,746	3,929,850		
1.61 Continuing Education	1,339,573	342,477	1,682,050	1,682,050	558,493	2,240,543	2,240,543	3,865,696		
1.62 Off Shore Students	4,481,902	1,145,848	5,627,750	5,627,750	948,995	6,576,745	6,576,745	6,555,620		
1.64 Other	-	-	-	-	-	-	-	114,383		
Total Function 1	314,803,408	80,482,992	395,286,400	395,286,400	15,539,654	410,826,054	410,826,054	406,702,530		
4 DISTRICT ADMINISTRATION										
4.11 Educational Administration	1,917,990	490,356	2,408,346	2,408,346	1,538,508	3,946,854	3,946,854	4,140,260		
4.40 School District Governance	472,909	120,904	593,813	593,813	227,055	820,868	820,868	857,384		
4.41 Business Administration	6,031,104	1,541,919	7,573,023	7,573,023	1,190,932	8,763,955	8,763,955	9,514,162		
Total Function 4	8,422,003	2,153,179	10,575,182	10,575,182	2,956,495	13,531,677	13,531,677	14,511,806		
5 OPERATIONS AND MAINTENANCE										
5.41 Operations and Maintenance Administration	2,184,827	558,575	2,743,402	2,743,402	2,069,440	4,812,842	4,812,842	4,443,429		
5.50 Maintenance Operations	26,145,444	6,684,373	32,829,817	32,829,817	4,014,763	36,844,580	36,844,580	39,730,968		
5.52 Maintenance of Grounds	3,806,439	973,159	4,779,598	4,779,598	783,434	5,563,032	5,563,032	5,504,459		
5.56 Utilities	-	-	-	-	7,690,023	7,690,023	7,690,023	8,717,932		
Total Function 5	32,136,710	8,216,107	40,352,817	40,352,817	14,557,660	54,910,477	54,910,477	58,396,788		
7 TRANSPORTATION AND HOUSING										
7.70 Student Transportation	40,461	10,344	50,805	50,805	2,613,474	2,664,279	2,664,279	3,057,837		
Total Function 7	40,461	10,344	50,805	50,805	2,613,474	2,664,279	2,664,279	3,057,837		
9 DEBT SERVICES (OPERATING)										
Total Function 9	-	-	-	-	-	-	-	-		
TOTAL FUNCTIONS 1 - 9	\$ 355,402,582	\$ 90,862,622	\$ 446,265,204	\$ 446,265,204	\$ 35,667,283	\$ 481,932,487	\$ 481,932,487	\$ 482,668,961		

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SCHOOL DISTRICT No. 39 (Vancouver)
 OPERATING FUND
 ANNUAL BUDGET - FTE EMPLOYEES BY FUNCTION, PROGRAM AND OBJECT 2010/2011

FUNCTION	110 TEACHERS	105 PRINCIPALS & VICE PRINCIPALS	123 EDUCATIONAL ASSISTANTS	120 SUPPORT STAFF	130 OTHER PROFESSIONALS	TOTAL STAFF
1 INSTRUCTION						
1.02 Regular Instruction	2,347,210	44,480	35,650	355,650	10,310	2,793,300
1.03 Career Programs	9,700		9,000	3,000	1,000	22,700
1.07 Library Services	82,810		1,750	8,160	0,150	92,870
1.08 Counselling	109,810					109,810
1.10 Special Education	339,910	1,000	710,910	2,400	1,000	1,055,220
1.30 English as a Second Language	131,230	1,000	16,900	3,000		152,130
1.31 Aboriginal Education	10,010	1,000	22,600	1,000		34,610
1.41 School Administration		143,410		197,790	1,790	342,990
1.60 Summer School	40,680		0,500	9,050	0,500	50,730
1.61 Continuing Education		0,910		12,150	1,700	14,760
1.62 Off Shore Students	47,170		1,700	5,250	3,500	57,620
Total Function 1	3,118,530	191,800	799,010	597,450	19,950	4,726,740
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration	1,000	2,000		8,330	10,620	21,950
4.40 School District Governance				0,900	2,570	3,470
4.41 Business Administration				54,830	37,110	91,940
Total Function 4	1,000	2,000		64,060	50,300	117,360
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration				12,500	16,850	29,350
5.50 Maintenance Operations				520,420	10,910	531,330
5.52 Maintenance of Grounds				62,920	2,690	65,610
Total Function 5				595,840	30,450	626,290
7 TRANSPORTATION AND HOUSING						
7.70 Student Transportation				1,000		1,000
Total Function 7				1,000		1,000
TOTAL FUNCTIONS 1 - 7	3,119,530	193,800	799,010	1,258,350	100,700	5,471,390